

CITY OF GOLD BEACH

ADOPTED Fiscal Year 2014-2015

Annual Budget

BUDGET COMMITTEE

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www.goldbeachoregon.gov

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City of Gold Beach
Fiscal Year 2014-2015 Budget

ITEM

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Fiscal Year 2014-2015 Budget Message

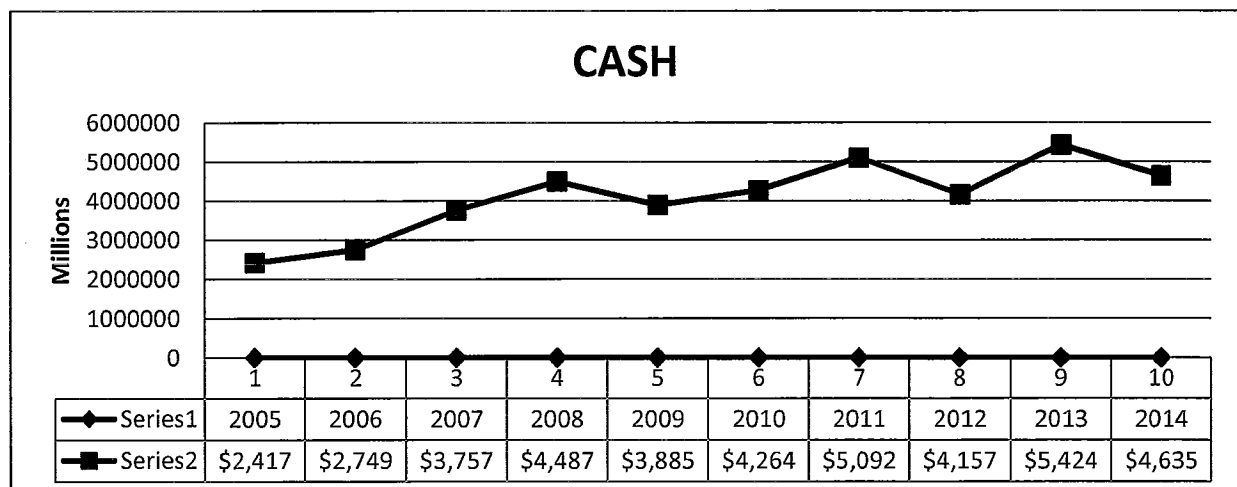
April 22, 2014

Honorable Mayor Popoff,
Members of the City Council,
& Members of the Budget Committee:

"Put your confidence in us. Give us your faith and your blessing, and under Providence, all will be well. We shall not fail or falter: we shall not weaken or tire...Give us the tools and we will finish the job."

Sir Winston Churchill

I am a great fan of Sir Winston. His leadership during WWII, in my opinion, is the finest modern example of leadership during adversity. I draw a lot of leadership inspiration from Churchill's battles during those desperate times and our own financially desperate times. Our county continues to face serious financial crisis—as I said last year and the previous year, the condition has not lessened and, indeed, has worsened. However, Gold Beach continues to be fiscally sound. Our financial reserves have actually improved in the last 10 years due to the good leadership of the Council and the professional management in all the City departments.



The City of Gold Beach is dedicated to enhancing quality of life, while promoting the health, safety, and welfare of our citizens, businesses, and visitors in the most fiscally responsible manner. In doing this, the City will respect the past, respond to current concerns, and plan for the future, while maintaining environmental sensitivity in our beach oriented community.

State budget laws states the Budget Message shall contain the following:

- Explanation of the budget document
- Brief description of proposed financial policies
- Describe the important features of the budget in connection with the financial policies
- Explain the reason for changes from the previous year in appropriations and revenues
- Explain any changes in financial policies

Explanation of the Budget Document

The proposed Fiscal Year 2014-2015 Budget Document contains the following:

- City of Gold Beach Business Plan (City Goals)
- The Budget Calendar
- The Budget Notice
- A spreadsheet summary of the funds within the budget—contains totals for revenues and appropriations and projected beginning/ending fund balances with proposed contingencies
- The Administrative Indirect Cost Allocation spreadsheet
- Personnel summary by department and total FTE
- The proposed FY2014-2017 Salary Schedule
- Detail of projected revenue and proposed appropriations by fund. The General Fund is broken down by division.

Financial Policies

The following adopted Business Plan (Goals) directly effect this budget document:

GOAL 1: Achieve Fiscal Sustainability				
<ul style="list-style-type: none">• Sufficient revenue to sustain City services at appropriate levels.• Provide competitive employee compensation.• Balanced revenue system that recognizes demands on City services by residents, businesses and visitors.• Stable, effective and accountable management.• Include sustainability considerations in purchasing decisions.• Encourage new private investment in the City.• Expedite implementation of approved development plans.	1	Maintain yearly contingency of at least 5% and an unappropriated ending fund balance of a minimum of 15% in the General Fund operating budget.	CA	ONGOING
	2	Establish fiscal and budget policies for the City.	CA/CC	09/2010 03/2013
	3	Maximize long-term debt repayments.	CA	06/2011 ONGOING
	4	Improve and simplify financial reporting and monitoring. COMPLETED	CA	09/2010 COMPLETED
	5	Develop five-THREE year revenue/expenditure forecast.	CA	12/2010 03/2013
	6	BI-Annually review System Development Charges and update as needed.	CA/PWS	April annually ODD YEARS
	7	Review and update all fees annually.	CA	April annually
	8	Aggressively pursue grant funding.	CA	ONGOING
	9	Undertake comprehensive compensation and classification review and update City salary schedule. COMPLETED BUT REVISIT	CA	11/2010 REVISIT 11/2013
	10	Seek alternative energy solutions for City operations.	PWS	ONGOING

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GOAL 4: A Safe Community				
Adequately staffed, equipped and housed police and fire departments. Maintain streets in a safe/serviceable condition. Provide clean drinking water and compliant wastewater treatment. Improve personal/family preparedness.	1	Provide minimum 24/7 20/7 police coverage	PC	07/2013 ONGOING
	2	Provide for a community shelter as part of a multi-use community center	CA	07/2015
	3	Acquire and install emergency power generators.	PWS/CA	05/2011 CHECK
	4	Develop/update emergency plans & procedures COMPLETED BUT ONGOING	CA	07/2010 ONGOING
	5	Update and adopt hazard mitigation plan. COMPLETED BUT ONGOING	CA/ CC	09/2010 ONGOING
	6	Pursue streets/highway safety project funding.	CA/PWS	07/2010 ONGOING
	7	Pursue funding for bicycle/pedestrian improvements.	CA/PWS	07/2010 ONGOING
GOAL 5: Complete Capital Projects and Identify Future Capital Needs				
Complete approved capital projects in a timely and cost efficient manner. Provide infrastructure to support economic growth.	1	Complete new sewer plant	PWS/CA	03/2013 07/2013
	2	Evaluate and identify water projects.	PWS	06/2011 COMPLETED
	3	Complete funding and construction of 3 rd street sidewalks	CA/PWS	11/2011 ONGOING
	4	Evaluate possibility of relocating city facilities	CA/CC	07/2011 ONGOING
	5	Complete pavement management analysis.	PWS	07/2011 CHECK
	6	Improve project readiness to take advantage of federal/state funding opportunities	CA/PWS	Ongoing
GOAL 6: Influence Economic Growth				
Establish development policies and public improvements/standards that recognize economic trends. Secure needed resources. Establish policy that City is pro-growth.	1	Study annexation pros and cons INFO GATHERING AND WORKSHOPS	CC	01/2011 SUMMER 2012
	2	Pursue development of an urban renewal district. FORMED AGENCY	CC	09/2010 AGENCY FORMED 07/2010
	3	Participate in regional economic development activities; develop strategic partners.	CA	Ongoing
	4	Develop and regularly review/update infrastructure master plans and development standards.	PWS/CA	07/2011 ONGOING
	5	Develop plan for addressing downtown parking needs. TASK TO PLANNING COMMISSION	CA/ PLANNING COMM	05/2011 ONGOING

FY 2013-2014 to FY 2014-2015 Comparison

The budget document is organized by fund type and was prepared in accordance with state Local Budget Law. Last fiscal year I projected lower Beginning Fund Balances(BFB) (*assets-liabilities = fund balance*) to ensure revenues are not overstated. I have made the same conservatively projected BFB for FY 2014-2015. Overall there is a 10% reduction in the *total* budget.

Budget Summary FY13-14 & FY14-15

(Greater than 5% difference has comments)

FUND	FY 13-14	FY 14-15	% DIFF	COMMENT
10-GENERAL	\$ 1,450,585	\$ 1,448,917	-0.11%	

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21-STREET	\$ 368,100	\$ 320,550	-12.91%	Lower BFB and inclusion of debt service
24-PROMO	\$ 325,050	\$ 300,500	-7.55%	Lower BFB and proposed appropriations
51-STATE REVENUE SHARE	\$ 27,020	\$ 27,144	0.45%	
54-SPECIAL CITY ALLOT	\$ 78,630	\$ 50,072	-36.31%	\$28K transferred to Streets last FY
63-I&I	\$ 114,050	\$ 110,038	-3.51%	
65-WWTP CONSTRUCTION	\$ 3,444,095	\$ 3,384,665	-1.72%	
62-HWY 101 SEWER DEBT	\$ 1,107,134	\$ 221,625	-79.82%	DEQ loan paid off by loans from reserve funds to lower interest paid out
22-WATER UTILITY	\$ 1,254,550	\$ 1,379,000	9.91%	Major capital projects this FY
23-SEWER UTILITY	\$ 964,150	\$ 936,100	-2.90%	
RESERVE FUNDS				
93-BUILDING	\$ 359,025	\$ 244,163	-31.99%	Loan to Hwy 101 Debt
91-FLEET REPLACEMENT	\$ 61,025	\$ 50,004	-18.05%	Lower BFB
95-PARKS	\$ 16,015	\$ 21,015	31.22%	No expenditures
92-SELF INSURED	\$ 94,025	\$ 101,010	7.42%	Higher actual BFB
96-GENERAL	\$ 19,510	\$ 26,017	33.35%	No expenditures
64-WATER	\$ 355,450	\$ 252,837	-81.34%	Loan to Hwy 101 Debt
97-WATER DEPOSITS	\$ 166,004	\$ 177,839	7.12%	Higher actual BFB
74-SEWER	\$ 1,617,400	\$ 1,508,381	-6.74%	Loan to Hwy 101 Debt
94-FIRE TRUCK	\$ 446,700	\$ 440,800	-1.32%	
98-CULVERT REPLACE	\$ 30,020	\$ 30,017	0.00%	
TOTAL BUDGET	\$ 12,298,538	\$ 11,030,694	-10.30%	

Ad Valorem and Local Option Levy Taxes

The City's fixed property tax rate is \$2.336 per each \$1,000 of assessed value. The \$40K per year local option levy for the Fire Truck ended in November 2011. The City put the measure back on the ballot for November 2013, but the measure failed by a slight margin. We should discuss how to proceed with the multi-year process of collecting revenue for the next truck needed in approximately 10 years.

Personnel

The City adopted a salary schedule in 2011 for the first time since 1997. From the City Business Plan: Goal 1-Achieve Fiscal Sustainability, Action Item 9-Undertake comprehensive compensation and classification review and update City salary schedule: I was directed to revisit the salary schedule at the same time that the Teamsters Union contract is negotiated. We are currently bargaining with Teamsters

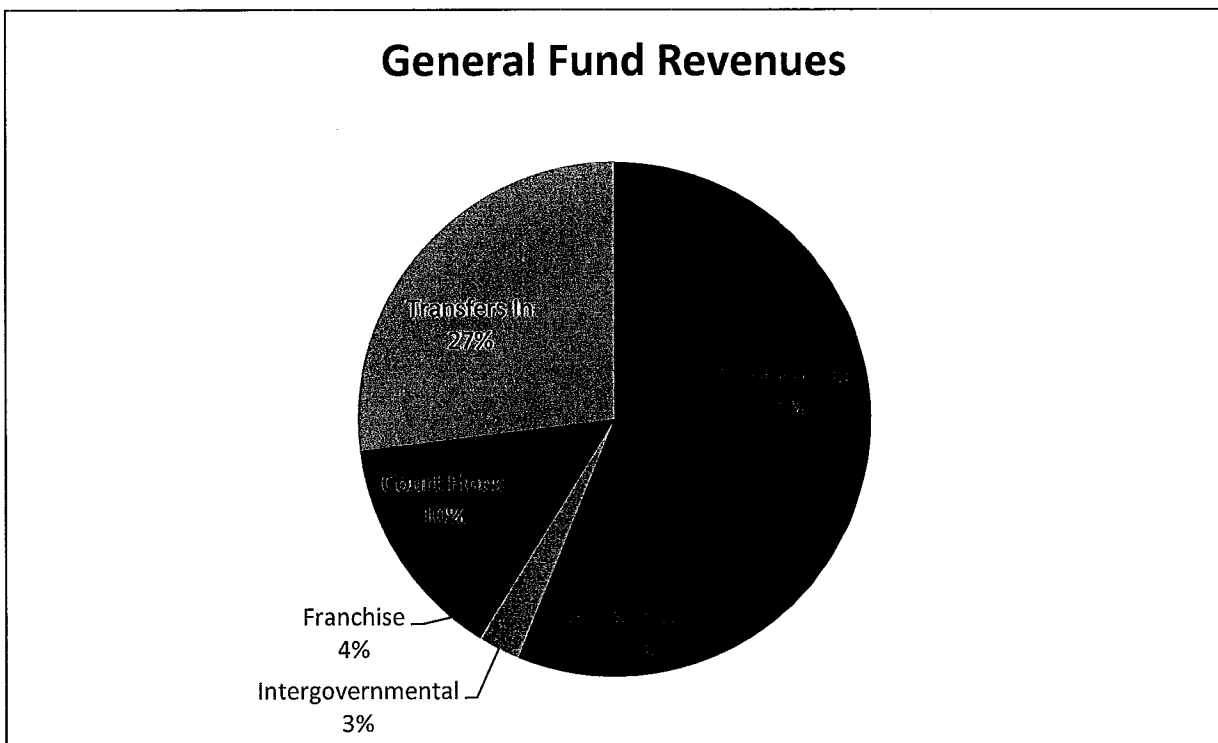
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so as part of the budget I reanalyzed the salary schedule. The figures in the schedule were compiled from comparably sized cities, Curry County data, and Oregon State Employment Department data specific to Region 7 (Coos and Curry County). In the Public Works case, I also compared Region 6-Douglas and Region 8-Josephine and Jackson for comparables). A detailed list of personnel and FTE is included with the budget document. No new positions are proposed for this fiscal year. A total of 21.41 FTE, within 8 departments, are proposed for this fiscal year.

As part of the overall personnel budget a 1.5% cost of living adjustment (COLA) was factored in at the CURRENT salary level (based on the Social Security Administration 1.5% COLA for calendar year 2014). A detailed analysis was prepared of current salary + 1.5%, and proposed new salary schedule. Salaries were proposed at current step level and the greater of 1.5% or the same step on the new schedule. If employees were topped out on their step range the 1.5% was proposed.

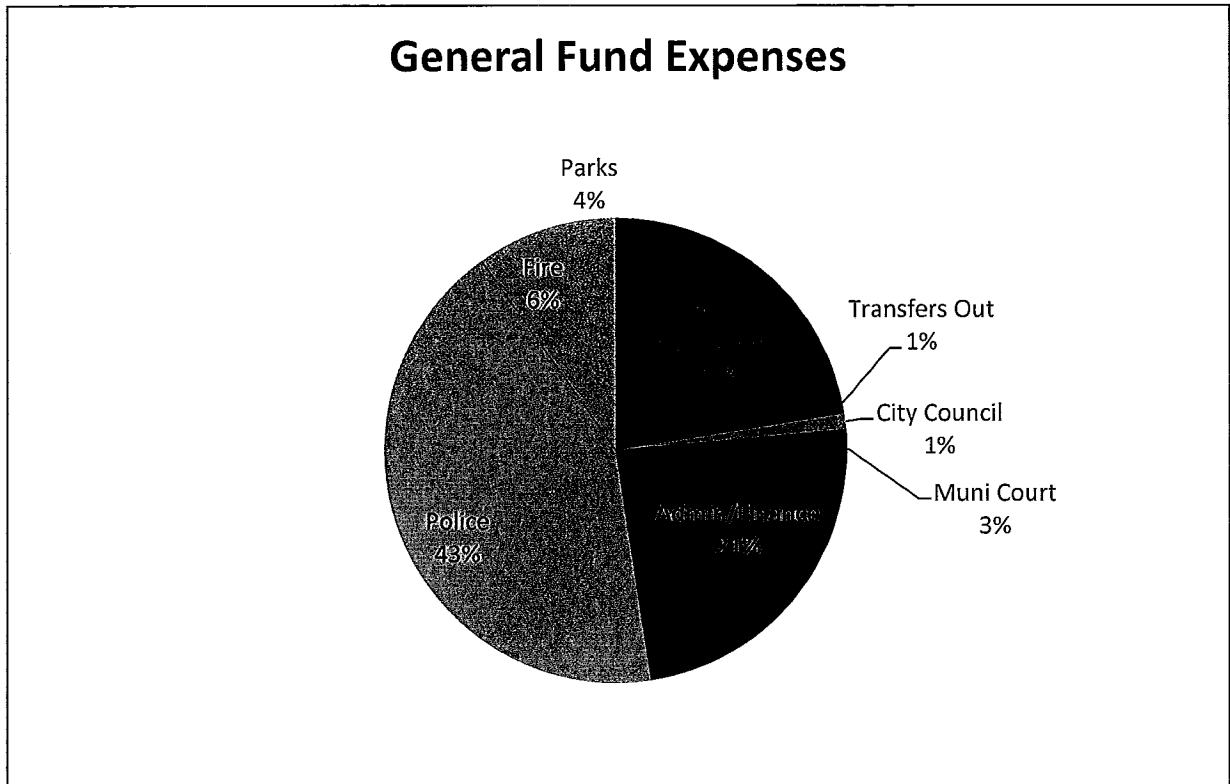
General Fund

Proposed General Fund Revenue by Type



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Proposed General Fund Expenditures by Division



Enterprise Funds

The City's Enterprise Funds include the Water and Sewer Utility Funds. Pursuant to Resolution R1213-12, Water and Sewer rates were increased approximately 2% based on the Municipal Cost Index (2% for calendar year 2012). The resolution will be amended for FY 14-15 in June with a proposed increase of approximately 2% (as of March).

- ❖ Approximate base Water Rate Change: \$0.34 (will be reviewed prior to the June Council meeting)
- ❖ Approximate Sewer Rate Change: \$0.42

Reserve Funds

The City continues to set reserve dollars aside for various future needs. We currently have approximately \$2.2 million in cash reserves within 10 specific reserve funds.

I'd like to thank my Department Heads and staff for their assistance in preparing the budget. I would also like to thank you, the Budget Committee members, for your public service and careful review and input on this important—probably most important—city document.

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In closing, I would like to share the following passage from the book **We Shall Not Fail-The Inspired Leadership of Winston Churchill** by Celia Sandys (Churchill's granddaughter) and Jonathan Littman (2003 by *Portfolio, a member of Penguin Group books*):

Buoyed by the miraculous Dunkirk evacuation, Churchill delivered one of his most famous addresses to the House of Commons. What makes the speech especially relevant to modern leaders is how Churchill understood the importance of addressing a variety of audiences. He was faced with a challenge not that different from a company on the verge of bankruptcy. In such a circumstance, management must convince employees, partners, banks, and competitors that the company will rebound. So, too, did Churchill have to motivate or warn various groups. On this occasion he was speaking ostensibly to the British nation, civilian and military. But he was also sending a powerful message to Germany and Italy, for there are times when you must let your enemies know that you are not about to quit:

Even though large tracts of Europe and many old and famous States have fallen or may fall into the grip of the Gestapo and all the odious apparatus of Nazi rule, we shall not flag or fail.

We shall go on to the end. We shall fight in France, we shall fight on the seas and oceans, we shall fight with growing confidence and growing strength in the air, we shall defend our island, whatever the cost may be. We shall fight on the beaches, we shall fight on the landing grounds, we shall fight in the fields and in the streets, we shall fight in the hills; we shall never surrender."

I believe that Gold Beach and Curry County will rebound if we follow Churchill's inspired example.

Sincerely,



Jodi Fritts

City Administrator/Budget Officer

jfritts@goldbeachoregon.gov

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City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444

Administration: 541-247-7029 • Police: 541-247-6671 • www.goldbeachoregon.gov

Visitor Center: 541-247-7526 • www.goldbeach.org

2014-2015 Budget Calendar

DATE	EVENT
April 11, 2014	First legal notice of Budget Committee Hearing on April 22 nd posted on www.goldbeachoregon.gov
April 16, 2014	Second legal notice publication in Pilot and Reporter of April 22 nd Budget Committee hearing
April 15, 2014	Copy of proposed budget filed at City Hall, published on website, and distributed to Budget Committee members
April 22, 2014	First Hearing of the Budget Committee <ul style="list-style-type: none">• Presiding officer elected• Budget officer presents budget message and proposed budget• Public hearing on proposed budget and hearing on State Revenue Sharing funds
April 23, 2014	Additional budget committee hearings, if needed
May 12, 2014	Final meeting of Budget Committee to review approved changes to budget officer proposed budget and pass a motion recommending a budget for fiscal year 2013-2014 to the City Council, and approving an amount or rate of total property taxes to be certified for collection by Assessor
May 28, 2014	First published notice in CC Reporter of the Notice of Budget Hearing (City Council) and Financial Summary
June 4, 2014	Second published notice in CC Reporter of the Notice of Budget Hearing (City Council) and Financial Summary
June 9, 2014	City Council Hearing <ul style="list-style-type: none">• Public hearing on the recommended budget and proposed use of State Revenue Sharing funds• Council adopts resolution declaring the City's election to receive State Revenue Sharing funds• Council adopts resolution making appropriations and levying property taxes
June 23, 2014	Certify property tax levy to County Tax Assessor

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PUBLIC NOTICE

CITY OF GOLD BEACH BUDGET COMMITTEE MEETING Tuesday, April 22, 2014 at 6:00PM

Gold Beach City Hall Council Chambers, 29592 Ellensburg Ave

A public meeting of the Budget Committee of the City of Gold Beach, Curry County, State of Oregon, will be held at City Hall on the above referenced date to discuss the proposed budget for fiscal year July 1, 2014 through June 30, 2015. The purpose of the meeting is to receive the budget message, receive comment from the public on the proposed budget, and conduct a public hearing on State Revenue Sharing. This is a public meeting where discussion and deliberation by the Budget Committee will take place. Any person may appear at the hearing and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget document may be inspected or obtained (at a cost of .25 per page) at City Hall on **Tuesday, April 15, 2014**. The proposed budget will also be posted on the City's website: www.goldbeachoregon.gov

Jodi Fritts-Matthey, Budget Officer

PUBLISH: www.goldbeachoregon.gov April 11, 2014
Curry County Reporter & Curry Coastal Pilot: April 16

POST: City Hall, Post Office, www.goldbeachoregon.gov
Copies to Budget Committee Members

The location of the hearing/meeting is accessible to the disabled. Advance notice is requested if special accommodations are needed. Call 541-247-7029 so that appropriate assistance can be provided. The City of Gold Beach is an affirmative action EEOE and complies with section 504 of the rehab act of 1973. Complaints of discrimination should be sent to: USDA, Attention Director, Office of Civil Rights, Washington, D.C. 20250-9419

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City of Gold Beach
BUDGET SUMMARY-JUNE FINAL

Fiscal Year 2014-2015

GENERAL FUND	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS					DEBT SERVICE FUNDS					ENTERPRISE FUNDS					RESERVE FUNDS									
	Street Care Fund	Community Promotion Fund	State Rev. Sharing Fund	Special Div. Allotment Fund	811 Bonds	I & L Construction Fund	WWTP Improvement Fund	HAZ. LIT. Debt Service Fund	HC Habitat Debt Service Fund	Water Utility Fund	Sewer Utility Fund	Building Reserve Fund	Debt Retirement Fund	Parks Reserve Fund	Nonpartisan/Lib. Reserve Fund	General Fund Reserve Fund	Water Reserve Fund	Water Capital Reserve Fund	Sewer Reserve Fund	Fire Truck Reserve Fund	Collet Reserve Fund									
Beginning Balance	500,000	200,000	50,000	7,144	72	CLOSED	0	109,968	940,470	105,575	0	550,208	460,000	215,009	29,894	16,010	89,985	19,512	279,355	163,799	1,009,821	440,000	15,007							
Revenues	916,300	120,550	250,300	20,000	50,000	0	50	2,000,195	116,050	0	579,200	366,100	18,154	10	5	25	50,844	14,040	498,500	800	10	23,008								
Trans in Other Funds	324,882	0	0	0	0	0	0	444,000	0	0	300,000	100,000	11,000	20,000	5,000	11,000	5,500	0	0	0	0	0								
Total Resources	1,750,882	320,550	800,600	27,144	122	0	110,038	3,384,665	221,625	0	1,425,408	936,100	244,163	50,004	21,015	101,010	26,017	330,000	177,339	1,508,381	440,800	30,017								
Personnel	904,282	40,500	94,115	0	0	0	0	0	0	0	205,547	200,038	0	0	0	0	0	0	0	0	0	0								
Materials & Services	543,335	51,600	167,200	0	0	0	0	0	0	261,000	287,300	10,000	0	0	0	6,500	0	0	14,000	150,000	0	0								
Capital Outlay	8,000	60,000	0	0	50,000	0	0	1,710,000	0	0	565,000	25,000	38,000	0	0	0	0	0	0	440,000	0	0								
Debt Services	0	29,000	0	0	0	0	0	90,298	0	0	0	0	0	0	0	0	0	0	0	501,000	0	0								
Special Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
Total Expenditures	1,455,817	181,100	251,315	0	50,000	0	40,000	1,710,000	90,298	0	1,034,547	492,338	10,000	38,000	0	6,500	0	0	14,000	651,000	440,000	0								
Transfers Out Other Funds	21,500	36,821	0	20,000	0	0	0	6,491	0	158,287	155,000	0	0	0	0	0	0	0	300,000	544,000	0	0								
Contingency & Reserves	70,000	40,000	10,000	7,144	0	0	30,000	1,674,665	10,000	0	100,000	150,000	234,163	12,004	21,015	92,510	26,017	0	163,639	100,000	800	30,017								
Unappropriated Ending Fund Bal.	203,555	52,828	28,185	0	0	0	40,038	112,895	0	135,524	135,729	0	0	0	0	0	0	0	30,000	213,381	0	0								
Total Requirements	255,085	139,450	38,185	27,144	72	0	70,038	1,674,665	131,297	0	394,861	443,792	234,163	12,004	21,015	92,510	26,017	330,000	163,639	857,381	800	30,017								
Total Expenditures & Requirements	1,750,882	320,550	300,600	27,144	122	0	110,038	3,384,665	221,625	0	1,425,408	936,100	244,163	50,004	21,015	101,010	26,017	330,000	177,339	1,508,381	440,800	30,017								
% Ending Fund Bal	14%	20%	10%	0%	0%	0%	36%	0%	51%	10%	15%	0%	0%	0%	0%	0%	0%	9%	0%	14%	0%	0%								
% Contingency	6%	12%	3%	26%	0%	0%	27%	49%	6%	7%	16%	96%	24%	100%	92%	100%	0%	92%	7%	0%	0%	100%								
GENERAL SUB-FUND TOTALS																														
FINAL ADOPTED																														
Non-Departmental	308,900																													
City Council	17,085																													
Admin/Finance	313,345																													
Municipal Court	38,720																													
Police Department	626,257																													
Fire Department	98,050																													
Parks Department	52,900																													
Emergency Mgt Serv	500																													
TOTAL	1,455,817																													

01000

City of Gold Beach
ADMINISTRATIVE INDIRECT COST ALLOCATION
FISCAL YEAR 2014-2015

INDIRECT COST TRANSFERS		General		Street Tax		Hwy 101 Sewer		Water Utility		Sewer Utility	
General Fund		%	\$	%	\$	%	\$	%	\$	%	\$
Expenditures	Total										
Audit Services	28,000	42%	11,760	4.0%	1,120	2.0%	560	28.0%	7,840	24.0%	6,720
Legal Services	40,000	63%	25,200	2.0%	800	0.0%	0	15.0%	6,000	20.0%	8,000
Insurance/Bonding	79,000	42%	33,180	4.0%	3,160	0.0%	0	27.0%	21,330	27.0%	21,330
PERS UAL	40,000	66%	26,284	2.8%	1,120	0.0%	0	17.1%	6,856	14.3%	5,712
Dues & Memberships	3,500	48%	1,680	4.0%	140	0.0%	0	24.0%	840	24.0%	840
Custodial City Hall	7,500	100%	7,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Solid Waste City Hall	2,500	100%	2,500	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Bank Fees	4,000	42%	1,680	4.0%	160	2.0%	80	26.0%	1,040	26.0%	1,040
Dispatch Services	35,000	98%	34,300	0.0%	0	0.0%	0	1.0%	350	1.0%	350
Electricity City Hall	9,000	42%	3,780	4.0%	360	2.0%	180	26.0%	2,340	26.0%	2,340
Telephone Communications	18,000	40%	7,200	4.0%	720	2.0%	360	27.0%	4,860	27.0%	4,860
IT Services and Replacement	16,000	42%	6,720	4.0%	640	2.0%	320	26.0%	4,160	26.0%	4,160
Postage	10,000	25%	2,500	1.0%	100	4.0%	400	35.0%	3,500	35.0%	3,500
Caselle License	8,400	50%	4,200	0.0%	0	0.0%	0	25.0%	2,100	25.0%	2,100
GIS Fees	8,000	40%	3,200	4.0%	320	0.0%	0	28.0%	2,240	28.0%	2,240
Administration & Finance	313,345	40%	125,338	4.0%	12,534	2.0%	6,267	27.0%	84,603	27.0%	84,603
City Council	16,185	42%	6,798	4.0%	647	2.0%	324	26.0%	4,208	26.0%	4,208
Total	638,430		303,820		21,821		8,491		152,267		152,003

100% calculated on % dept ops to total budget and staff time ests.

100% calculated on % dept ops to total budget and staff time ests.

100% calculated on % est ops to total budget and risk assess

100% calculated on number of FTEs

100% calculated on % dept ops to total budget

100%

100% calculated on % dept ops to total budget and staff time ests.

100% calculated on staff estimates of calls for service

100% calculated on staff estimates of use

100% calculated on % dept ops to total budget and staff time ests.

100% calculated on % dept ops to total budget and staff time ests.

100% calculated on % dept ops to total budget

100% calculated on % dept ops to total budget and staff time ests.

100% calculated on % dept ops to total budget and staff time ests.

100% calculated on % dept ops to total budget

100% calculated on % dept ops to total budget

100% calculated on % dept ops to total budget

Direct costs are those costs which are clearly and easily attributable to a specific fund. Indirect costs are those cost which are not easily identifiable with a specific fund but are necessary to the operation of the City. Indirect costs include shared services such as IT, GIS, postage, audit, legal and City Management. Administration & Finance provides administrative staff which provide services such as accounts payable, cash receipting, bookkeeping, payroll, utility billing and planning.

The City Administrator is also part of this department.

Different formulas or allocation plans can be used for allocating indirect costs. The method used was a combination of total fund cost to total budget (less reserves and special funds) and estimate of actual program use.

City of Gold Beach
PERSONNEL SUMMARY
Fiscal Year 2014-2015

POSITION	FTE	SALARY
ADMINISTRATION & FINANCE		
City Administrator (JF)	1.00	\$67,094
City Recorder/Admin Assistant (CC)	1.00	\$39,395
AP Manager (MB)	1.00	\$32,406
Utilities & Payroll Clerk (RD)	1.00	\$31,158
Support Specialist (DC)	0.50	\$12,272
TOTAL	4.50	\$182,325

POLICE		
Chief (DA)	1.00	\$71,739
Sergeant (TW)	1.00	\$51,979
Sr Patrol Officer (PG)	1.00	\$57,324
Sr Patrol Officer (CK)	1.00	\$49,052
Patrol Officer (VH)	1.00	\$44,491
Patrol Officer (TB)	1.00	\$40,352
DME/Office Manager (GW)	1.00	\$41,912
TOTAL	7.00	\$356,849

MUNI COURT		
Municipal Judge (JF)	0.06	\$7,000
Municipal Court Clerk (MD)	0.75	\$23,587
TOTAL	0.81	\$30,587

FIRE		
Chief (BF)	0.25	\$9,850
Assistant Chief (ZA)	0.25	\$7,325
TOTAL	0.50	\$17,175

POSITION	FTE	SALARY
WATER		
PW Superintendent (WN)	0.50	\$30,753
PW Lead Operator/Worker (DS)	0.50	\$22,100
PW Operator/Worker (EP)	0.50	\$19,646
PW Operator/Worker (TB)	1.00	\$36,670
PW Operator/Worker (JS)	0.50	\$18,127
TOTAL	3.00	\$127,296

SEWER		
PW Superintendent (WN)	0.50	\$30,753
PW Assistant Super (RN)	1.00	\$51,813
PW Operator/Worker (EP)	0.50	\$19,646
PW Operator/Worker (JS)	0.50	\$18,127
TOTAL	2.50	\$120,339

STREETS		
PW Lead Operator/Worker (DS)	0.50	\$22,100
TOTAL	0.50	\$22,100

VISITOR CENTER		
VC Manager (SD)	0.80	\$30,551
VC Staff (MP)	0.80	\$18,408
VC Staff (LE)	0.60	\$17,862
VC Staff	0.40	\$9,343
TOTAL	2.60	\$76,164

	FTE	Salary
Total General Fund Personnel	12.81	\$586,936
Total Public Works Personnel	6.00	\$269,735
Total Visitor Center Staff	2.60	\$76,164
Total City Personnel	21.41	\$932,835

City of Gold Beach
SALARY SCHEDULE
Fiscal Year 2014-2017

PROPOSED FY 14-15 TO FY 16-17 SALARY SCHEDULE

POSITION	STEP	1	2	3	4	5
Administrative Assistant/Planner	Current	\$ 16.62	\$ 16.95	\$ 17.46	\$ 18.16	\$ 19.07
	Proposed	\$ 17.00	\$ 17.34	\$ 17.86	\$ 18.57	\$ 19.50
	% CHANGE	2.28%	2.30%	2.29%	2.25%	2.25%
Accounts Payable/Payroll/Utilities Clerk	Current	\$ 13.67	\$ 13.94	\$ 14.36	\$ 14.94	\$ 15.68
	Proposed	\$ 14.26	\$ 14.55	\$ 14.98	\$ 15.58	\$ 16.36
	% CHANGE	4.31%	4.37%	4.31%	4.28%	4.33%
Office Support/Visitor Center Specialist	Current	\$ 10.71	\$ 10.92	\$ 11.25	\$ 11.70	\$ 12.29
	Proposed	\$ 11.23	\$ 11.45	\$ 11.80	\$ 12.27	\$ 12.88
	% CHANGE	4.85%	4.85%	4.88%	4.87%	4.80%
Visitor Center Manager	Current	\$ 16.82	\$ 17.15	\$ 17.67	\$ 18.37	\$ 19.29
	Proposed	\$ 17.48	\$ 17.83	\$ 18.36	\$ 19.10	\$ 20.05
	% CHANGE	3.92%	3.96%	3.90%	3.97%	3.93%
Municipal Court Clerk	Current	\$ 14.36	\$ 14.65	\$ 15.09	\$ 15.69	\$ 16.48
	Proposed	\$ 14.44	\$ 14.73	\$ 15.17	\$ 15.78	\$ 16.57
	% CHANGE	0.55%	0.54%	0.53%	0.57%	0.54%
Public Works Operator/Laborer	Current	\$ 16.75	\$ 17.08	\$ 17.59	\$ 18.30	\$ 19.21
	Proposed	\$ 17.09	\$ 17.43	\$ 17.95	\$ 18.67	\$ 19.61
	% CHANGE	2.02%	2.04%	2.04%	2.02%	2.08%
Lead Public Works Operator/Laborer	Current	\$ 17.78	\$ 18.13	\$ 18.67	\$ 19.42	\$ 20.39
	Proposed	\$ 18.27	\$ 18.64	\$ 19.19	\$ 19.96	\$ 20.96
	% CHANGE	2.75%	2.81%	2.78%	2.78%	2.79%
Assistant PW Superintendent	Current	\$ 23.42	\$ 23.89	\$ 24.60	\$ 25.59	\$ 26.87
	Proposed	\$ 23.42	\$ 23.89	\$ 24.60	\$ 25.59	\$ 26.87
	% CHANGE	0.00%	0.00%	0.00%	0.00%	0.00%
Public Works Superintendent	Current	\$4,285	\$4,370	\$4,501	\$4,682	\$4,916
	Proposed	\$4,436	\$4,525	\$4,660	\$4,847	\$5,089
	% CHANGE	3.52%	3.54%	3.54%	3.52%	3.51%

Salary survey prepared utilizing the following: 2013 OMLIS (state) employment wage data specifically for Region 7-Coos/Curry Counties, (and Region 6-Douglas County and Region 8-Jackson/Josephine Counties for Public Works); 2013 Milliman Public Employees

Salary Survey using Coast and Southern Oregon data; Curry County salary data; and comparison of the following comparably sized cities:

Aumsville, Bandon, Brookings, Dayton, Enterprise, Halsey, Harrisburg, Lafayette, Reedsport, Rogue River, Sisters, and Veneta

POLICE DEPARTMENT TEAMSTERS CONTRACT

	1	2	3	4	5	6
SERGEANT	\$ 21.59	\$ 22.67	\$ 23.80	\$ 24.99	\$ 26.24	\$ 27.55
OFFICER	\$ 17.60	\$ 18.48	\$ 19.40	\$ 20.37	\$ 21.39	\$ 22.46
DME/OFFICE MANGER	\$ 17.40	\$ 18.28	\$ 19.19	\$ 20.15	\$ 21.17	\$ 22.22

2.5% ON BASE FOR INTERMEDIATE CERTIFICATE

2.5% ON BASE FOR ADVANCED CERTIFICATE

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Gold Beach City Council will be held on Monday, June 23rd, 2014 at 6:30PM at the Gold Beach City Hall Council Chambers. Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the City of Gold Beach Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall between the hours of 8 a.m. and 5 p.m. or online at www.goldbeachoregon.gov This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year (accrual).

Contact: Jodi Fritts, Budget Officer (City Administrator)

Telephone: 541-247-7029

Email: jfritts@goldbeachoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2012-2013	Adopted Budget This Year 2013-2014	Approved Budget Next Year 2014-2015
Beginning Fund Balance/Net Working Capital	5,598,490	5,111,203	5,191,951
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,960,500	2,081,200	2,288,697
Federal, State and all Other Grants, Gifts, Allocations and Donations	5,603,072	3,212,300	2,222,500
Revenue from Bonds and Other Debt	1,300	500	0
Interfund Transfers / Internal Service Reimbursements	1,137,695	1,652,184	1,247,082
All Other Resources Except Current Year Property Taxes	8,481	12,150	0
Current Year Property Taxes Estimated to be Received	450,000	500,000	510,000
Total Resources	14,759,538	12,569,537	11,460,230

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,435,289	1,381,005	1,447,482
Materials and Services	1,106,492	1,389,600	1,473,135
Capital Outlay	6,489,641	2,557,700	2,936,000
Debt Service	225,244	1,197,768	620,268
Interfund Transfers	1,045,735	1,680,764	1,247,082
Contingencies	3,281,754	3,154,138	2,772,174
Special Payments	12,000	14,000	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,163,383	1,194,562	964,089
Total Requirements	14,759,538	12,569,537	11,460,230

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration & Finance	273,776	271,695	278,845
FTE	4.50	4.50	4.50
Municipal Court	42,354	40,250	33,530
FTE	0.80	0.80	0.80
Police Department	534,914	517,490	562,757
FTE	7	7	7
Fire Department	28,415	28,100	29,150
FTE	0.50	0.50	0.50
Streets	38,519	36,573	40,500
FTE	0.50	0.50	0.50
Promotions	104,100	88,665	94,115
FTE	2.60	2.60	2.60
Water Utility	209,200	204,021	208,547
FTE	3	3	3
Sewer Utility	204,011	194,211	200,038
FTE	2.50	2.50	2.50
Total Requirements	1,435,289	1,381,005	1,447,482
Total FTE	21	21	21

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

All funds with Personnel: Every 3 years new salary study is conducted and salaries adjusted accordingly. 1.8% COLA approved this year
 PD: Updated Teamsters Union Contract
 Hwy 101 Sewer Line Debt was paid off to state and funded by pay off from reserves--Hwy 101 will pay debt back to reserves at 3%
 Wastewater Treatment Plant Construction fund should be finished this FY
 Water Utility: major capital project on Jerrys Flat water main and the beginning of replacement of all service meters (multi-year)
 Sewer Utility: capital purchase of manure spreader to reduce biosolids trucking costs
 All Reserve Funds were reaffirmed by Resolution R1314-21

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2012-2013	Rate or Amount Imposed This Year 2013-2014	Rate or Amount Approved Next Year 2014-2015
Permanent Rate Levy (rate limit 2.336 per \$1,000)	2.336	2.336	2.336
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$9,057,000	\$0
Total	\$9,057,000	\$0

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

00014

RESOLUTION R1314-20

A RESOLUTION ADOPTING THE FISCAL YEAR 2014-2015 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING THE TAX

Adopt the budget:

BE IT RESOLVED that the City Council of the City of Gold Beach hereby adopts the budget for fiscal year 2014-2015, in the total of \$11,460,230 now on file at the Gold Beach City Hall located at 29592 Ellensburg Avenue, Gold Beach, Oregon.

Making Appropriations:

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated:

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

General Fund

City Council	\$17,085
Administration & Finance.....	\$313,345
Municipal Court.....	\$38,780
Police Department.....	\$626,257
Fire Department.....	\$98,050
Parks Department.....	\$52,900
Emergency Management	\$500
Non-Departmental	\$308,900
Transfers	\$21,500
Contingency.....	\$70,000
Total General Fund Appropriation	\$1,547,317

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Street Tax Fund

Personnel Services.....	\$40,500
Materials and Services	\$51,600
Capital Outlay	\$60,000
Debt Service.....	\$29,000
Transfers	\$36,821
Contingencies.....	\$40,000
Special Payments.....	\$0
Total Street Tax Fund Appropriation	\$257,921

Community Promotion Fund

Personnel Services.....	\$94,115
Materials and Services	\$167,200
Capital Outlay	\$0
Debt Service.....	\$0

Transfers	\$0
Contingencies.....	\$10,000
Special Payments.....	\$0
Total Community Promotion Fund Appropriation	\$271,315

State Revenue Sharing Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay.....	\$0
Debt Service	\$0
Transfers	\$20,000
Expenditure Reserve	\$7,144
Special Payments.....	\$0
Total State Revenue Sharing Fund Appropriation..	\$27,144

Small City Allotment Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$50,000
Debt Service	\$0
Transfers	\$0
Contingencies.....	\$0
Special Payments.....	\$0
Total Small City Allotment Fund Appropriation.....	\$50,000

I & I Correction Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$40,000
Debt Service	\$0
Transfers	\$0
Contingencies.....	\$30,000
Special Payments.....	\$0
Total I & I Correction Fund Appropriation.....	\$70,000

WWTP Improvement Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$1,710,000
Debt Service	\$0
Transfers	\$0
Contingencies.....	\$1,674,665
Special Payments.....	\$0
Total WWTP Improvement Fund Appropriation.....	\$3,384,665

HWY 101 Sewer Project Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$0
Debt Service	\$90,268
Transfers	\$8,491
Contingencies.....	\$10,000
Special Payments.....	\$0
Total HWY 101 Sewer Project Fund Appropriation	\$108,759

Water Utility Fund

Personnel Services.....	\$208,547
Materials and Services	\$261,000
Capital Outlay	\$565,000
Debt Service	\$0
Transfers	\$158,267
Contingencies.....	\$100,000
Special Payments.....	\$0
Total Water Utility Fund Appropriation	\$1,292,814

Sewer Utility Fund

Personnel Services.....	\$200,038
Materials and Services	\$267,300
Capital Outlay	\$25,000
Debt Service	\$0
Transfers	\$158,003
Contingencies.....	\$150,000
Special Payments.....	\$0
Total Sewer Utility Fund Appropriation.....	\$800,341

Building Reserve Fund

Personnel Services.....	\$0
Materials and Services	\$10,000
Capital Outlay	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$234,163
Special Payments.....	\$0
Total Building Reserve Fund Appropriation.....	\$244,163

Fleet Replacement Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$38,000
Debt Service	\$0
Transfers	\$0

Expenditure Reserve	\$12,004
Special Payments.....	\$0
Total Fleet Replacement Fund Appropriation.....	\$50,004

Parks Reserve Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$21,015
Special Payments.....	\$0
Total Parks Reserve Fund Appropriation	\$21,015

Uninsured Damage/Unemployment Fund

Personnel Services.....	\$0
Materials and Services	\$8,500
Capital Outlay	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$92,510
Special Payments.....	\$0
Total Uninsured Damage/Unemp. Fund Appropriation	\$101,010

General Fund Reserve Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$26,017
Special Payments.....	\$0
Total General Fund Reserve Fund Appropriation...	\$26,017

Water Reserve Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$0
Debt Service	\$0
Transfers	\$300,000
Expenditure Reserve	\$30,000
Special Payments.....	\$0
Total Water Reserve Fund Appropriation.....	\$330,000

Water Deposit Reserve Fund

Personnel Services.....	\$0
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Materials and Services	\$14,000
Capital Outlay	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$163,839
Special Payments	\$0
Total Water Deposit Reserve Fund Appropriation..	\$177,839

Sewer Reserve Fund

Personnel Services.....	\$0
Materials and Services	\$150,000
Capital Outlay	\$0
Debt Service	\$501,000
Transfers	\$544,000
Expenditure Reserve	\$100,000
Special Payments	\$0
Total Sewer Reserve Fund Appropriation	\$1,295,000

Fire Truck Reserve Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$440,000
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$800
Special Payments	\$0
Total Fire Truck Reserve Fund Appropriation	\$440,800

Culvert Replacement Reserve Fund

Personnel Services.....	\$0
Materials and Services	\$0
Capital Outlay	\$0
Debt Service	\$0
Transfers	\$0
Expenditure Reserve	\$30,017
Special Payments	\$0
Total Culver Replacement Reserve Fund Appropriation	\$30,017

TOTAL APPROPRIATIONS (all funds)	\$10,526,141
TOTAL UNAPPROPRIATED & RESERVES (all funds)	\$934,089
TOTAL ADOPTED BUDGET	\$11,460,230

Imposing the Tax:

BE IT RESOLVED that the City Council of the City of Gold Beach hereby imposes the taxes provided for in the adopted budget:

1. At the rate of \$2.3360 per \$1,000 of assessed value of operations.

These taxes are hereby imposed and categorized for tax year 2014-2015 upon the assessed value of all taxable property within the district as follows:

Categorizing the Tax:

General Government Limitation

General Fund..... \$2.3360/\$1,000

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 23rd day of June, 2014.

Karl Popoff, Mayor

ATTEST:

Candy Cronberger, City Recorder

RESOLUTION R1314-19

**RESOLUTION DECLARING THE CITY'S ELECTION TO
RECEIVE STATE REVENUES**

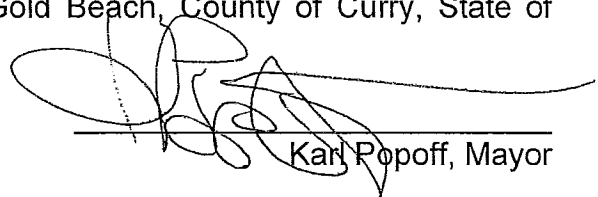
WHEREAS: ORS 221.770 provides that a share of certain revenues of the state of Oregon will be apportioned among and distributed to the cities of the state for general purposes; and

WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on April 22th, 2014, giving citizens the opportunity to provide written and oral comment to the authority responsible for approving the proposed city budget on the possible use of State Revenue Sharing distribution to the City of Gold Beach; and


WHEREAS: Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach City Council on June 9, 2014, giving citizens an opportunity to provide written and oral comment to the authority responsible for adoption the city budget on the possible uses of the State Revenue Sharing distribution to the City of Gold Beach; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Gold Beach, Oregon, hereby elects to receive state revenues for Fiscal Year 2014-2015 pursuant to ORS 221.770.

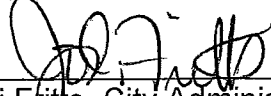
Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 9th Day of June 2014.


Karl Popoff, Mayor

ATTEST:

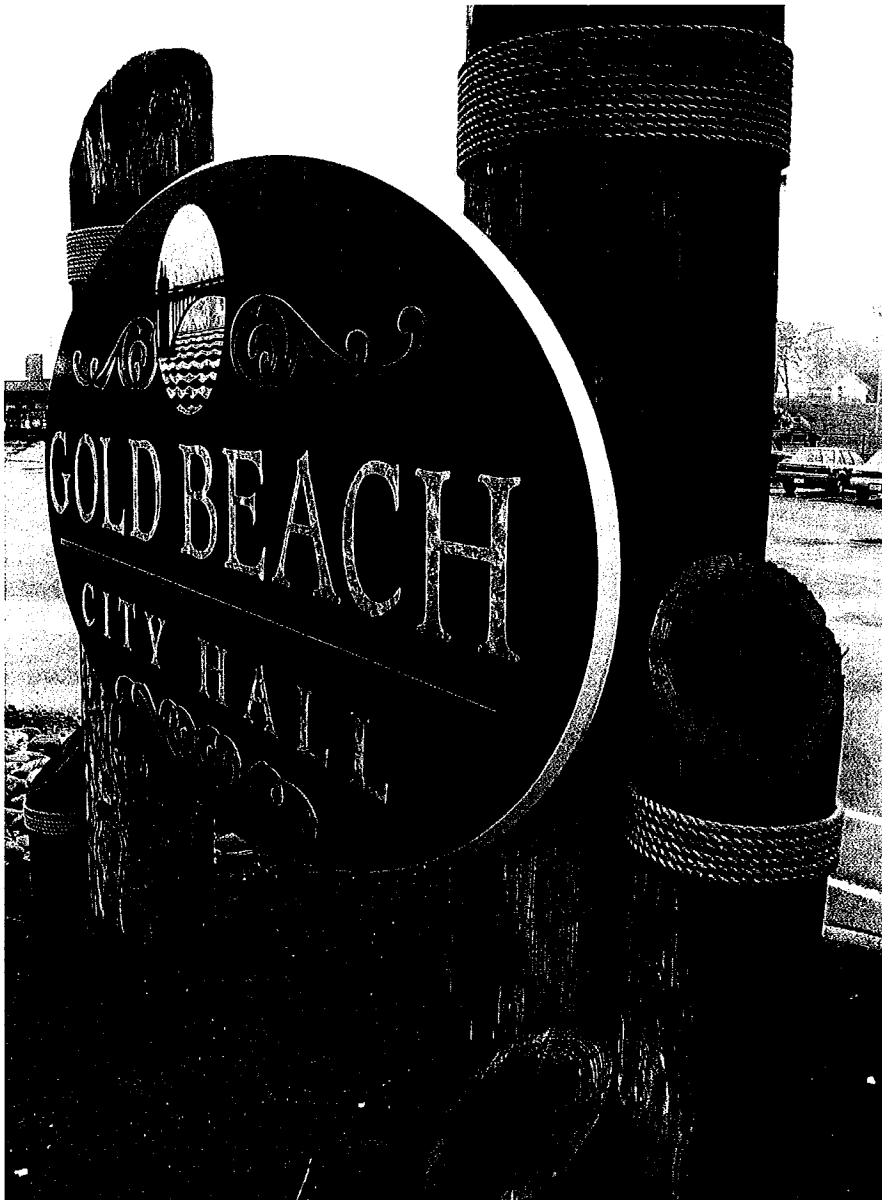

Candy Cronberger, City Recorder

I certify that a public hearing before the Budget Committee of the City of Gold Beach was held on April 22, 2014, and a public hearing before the City of Gold Beach City Council was held on June 9, 2014, giving citizens an opportunity to comment on use of State Revenue Sharing.


Jodi Fitts, City Administrator/Budget Officer

General Fund

A fund used to account for most fiscal activities except for those activities required to accounted for in another fund
[OAR 150-294.352(1)]



General Fund Revenues

GF Revenues include the following: property taxes, fees and permits, intergovernmental (OLCC tax, etc.), franchise fees, municipal court fines, and transfers from other departments/funds.

General Fund Expenditures

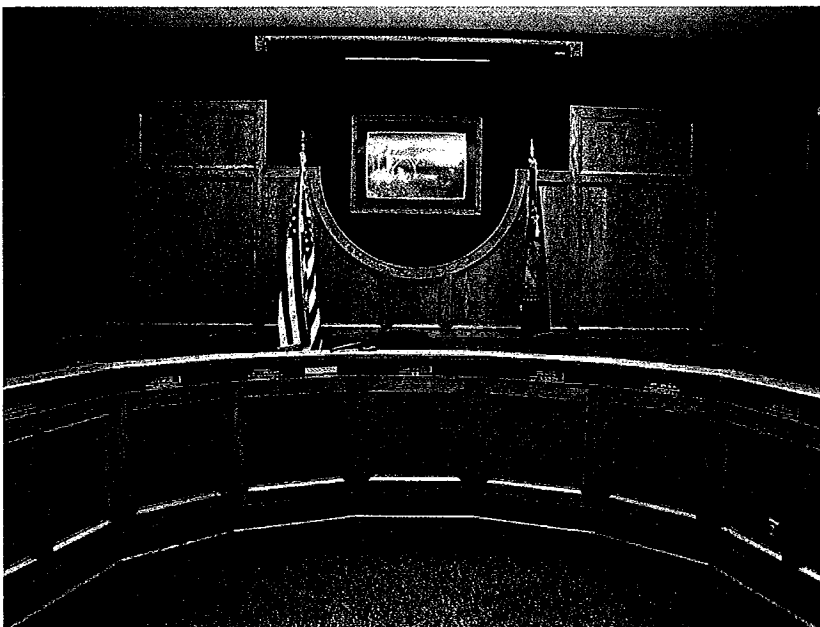
DEPARTMENT: Non-Departmental

Direct costs are costs which are easily attributable to a specific fund or department. Indirect costs are those costs which are not easily identifiable with a specific fund but are necessary to the operation of the City. Having the indirect costs in one department enables readers to more easily identify actual expenses for these services rather than looking for them within the individual funds. The cost allocation worksheet is in the beginning of the budget document with other supplementary spreadsheets.

BUDGET COMMENTS:

10-40-220 Insurance and Bonding: Increased this year to actual cost increases in the past year and projected increase for FY14-15.

No other major changes proposed.



DEPARTMENT:

City Council

The City of Gold Beach governing body is comprised of a Mayor and five at-large Council members. The Council is the legislative branch of the City.

BUDGET COMMENTS:

No major changes proposed.

DEPARTMENT:**Municipal Court**

The municipal court is the judicial branch of the City. The court is the tribunal exercising power for enforcing local traffic infractions and municipal code violations (when necessary)

**BUDGET COMMENTS:**

No major changes proposed.

DEPARTMENT: Administration & Finance (City Management)

The Administration & Finance office is the Executive branch of the City. The A&F office provides administrative and finance support to all of the city departments and functions. The Administrative office also acts as the city elections office, recording, and public records repository.

BUDGET COMMENTS:

Per the schedule in the City Business Plan (Goals) the Budget Officer prepared a salary study for all city employees based on the need to review police salaries for the Teamsters Union negotiations. A revised salary schedule for fiscal years 2014-2017 is included in the supplementary documents section at the beginning of the budget. Some position salary ranges were adjusted. Some remained static. Overall a 1.5% COLA is proposed based on the Social Security COLA for 2014.

No major changes proposed for this department.



DEPARTMENT: POLICE

The Police Department provides public safety to the citizens in the way of law enforcement and community policing. Members of the Gold Beach Police Department are professional staff dedicated to providing the highest quality law enforcement services to our community by protecting life and property, enforcing state and city laws, and being part of the front line response in emergency management. Current staffing levels are reflective of City Goal 4-A Safe Community, Priority Action Item 1-which is to provide 20/7 police coverage within the city.

BUDGET COMMENTS:

Salaries reflect a 5% increase per union negotiations. No other major changes are proposed.

DEPARTMENT: FIRE

The Fire Department provides public safety services in the form of fire prevention and suppression, vehicle accidents response, and ambulance assists. The Fire Department provides service within the city limits and contract services to the Gold Beach-Wedderburn Rural Fire Protection District.

BUDGET COMMENTS:

No major changes proposed.



DEPARTMENT: PARKS

The City owns two parks: Buffington Memorial Park and Southbeach Park. The City has a lease agreement with Curry County for the Pocket Park at the corner of Moore and Ellensburg.

BUDGET COMMENTS:

No major changes proposed.



Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
GENERAL FUND							
PROPERTY TAXES							
10-31-201	CURRENT YEAR TAXES	469,373.56	476,065.34	480,000.00	485,000.00	485,000.00	485,000.00
10-31-202	PRIOR YEAR TAXES	45,721.21	30,507.49	20,000.00	25,000.00	25,000.00	25,000.00
Total PROPERTY TAXES:		515,094.77	506,572.83	500,000.00	510,000.00	510,000.00	510,000.00
FEES AND PERMITS							
10-32-110	LIQUOR LICENSE FEES	1,800.00	1,835.00	2,000.00	1,500.00	1,500.00	1,500.00
10-32-120	SOCIAL GAMES FEE	300.00	100.00	300.00	.00	.00	.00
10-32-140	TRANSIENT ROOM TAX	72,600.90	54,022.18	60,000.00	60,000.00	60,000.00	60,000.00
10-32-150	BUSINESS LICENSE FEE	30,819.50	47,614.00	35,000.00	40,000.00	40,000.00	40,000.00
10-32-160	PLANNING FEES	1,536.50	3,747.50	1,000.00	500.00	500.00	500.00
10-32-170	SIGN PERMIT FEES	137.50	226.62	100.00	300.00	300.00	300.00
10-32-180	GBW FIRE CONTRACT	84,850.00	84,700.00	84,700.00	84,700.00	84,700.00	84,700.00
Total FEES AND PERMITS:		192,044.40	192,245.30	183,100.00	187,000.00	187,000.00	187,000.00
INTERGOVERNMENTAL							
10-33-101	STATE CIGARETTE TAX	3,622.20	2,925.66	3,000.00	3,000.00	3,000.00	3,000.00
10-33-102	STATE LIQUOR TAX	28,964.52	30,246.84	24,000.00	25,000.00	25,000.00	25,000.00
10-33-155	SEATBELT OT GRANT	.00	2,295.00	200.00	200.00	.00	.00
10-33-165	DLCD GRANT	6,000.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
10-33-175	DUII OT GRANT	120.00	688.05	600.00	600.00	.00	.00
Total INTERGOVERNMENTAL:		38,706.72	40,655.55	32,300.00	33,300.00	32,500.00	32,500.00
FRANCHISE FEES							
10-34-201	TELEPHONE FRANCHISE	9,938.51	14,676.26	12,000.00	13,000.00	13,000.00	13,000.00
10-34-202	TELEVISION FRANCHISE	21,824.12	23,873.18	20,000.00	25,000.00	25,000.00	25,000.00
10-34-221	GARBAGE FRANCHISE	17,862.49	19,880.94	17,000.00	17,000.00	17,000.00	17,000.00
Total FRANCHISE FEES:		49,625.12	58,430.38	49,000.00	55,000.00	55,000.00	55,000.00
FINES AND FORFEITURES							
10-35-100	MUNI COURT FINES	53,215.16	88,882.77	75,000.00	120,000.00	120,000.00	120,000.00
10-35-110	CIRCUIT COURT FINES	1,149.15	3,582.28	2,000.00	1,500.00	1,500.00	1,500.00
Total FINES AND FORFEITURES:		54,364.31	92,465.05	77,000.00	121,500.00	121,500.00	121,500.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST	815.06	292.31	300.00	100.00	100.00	100.00
10-36-110	MISC RECEIPTS	16,318.90	30,794.76	10,000.00	10,000.00	10,000.00	10,000.00
10-36-120	FORD FOUNDATION CLA	.00	2,541.95	.00	.00	.00	.00
10-36-160	PD DONATIONS	300.00	201.00	200.00	200.00	200.00	200.00
Total MISCELLANEOUS REVENUE:		17,433.96	33,830.02	10,500.00	10,300.00	10,300.00	10,300.00
TRANSFERS IN							
10-39-100	STREETS INDIRECT	18,487.00	18,628.00	20,396.00	21,821.00	21,821.00	21,821.00
10-39-120	I&I INDIRECT	13,541.00	.00	.00	.00	.00	.00
10-39-140	WATER INDIRECT	102,819.00	132,208.00	143,034.00	152,267.00	152,267.00	152,267.00
10-39-150	SEWER INDIRECT	102,026.00	138,608.00	148,147.00	152,003.00	152,003.00	152,003.00
10-39-170	HWY 101 SEWER	.00	7,822.00	8,107.00	8,491.00	8,491.00	8,491.00
10-39-180	TRANS IN BLDG RESERV	.00	10,003.00	50,000.00	.00	.00	.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
Total TRANSFERS IN:		236,873.00	307,269.00	369,684.00	334,582.00	334,582.00	334,582.00
NON -DEPARTMENTAL							
MATERIALS AND SERVICES							
10-40-215	GIS FEE	7,556.00	156.00	7,500.00	8,000.00	8,000.00	8,000.00
10-40-220	INSURANCE & BONDING	55,277.59	33,722.56	58,000.00	79,000.00	79,000.00	79,000.00
10-40-225	PERS UAL	.00	.00	45,000.00	40,000.00	40,000.00	40,000.00
10-40-240	SOFTWARE SUPPORT	5,730.96	11,492.50	6,000.00	8,400.00	8,400.00	8,400.00
10-40-241	IT SERVICES	.00	.00	15,000.00	16,000.00	16,000.00	16,000.00
10-40-242	POSTAGE	.00	9,781.17	9,000.00	10,000.00	10,000.00	10,000.00
10-40-246	DISPATCH SERVICES	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
10-40-255	BANK FEES	4,962.95	3,352.72	2,500.00	4,000.00	4,000.00	4,000.00
10-40-260	LEGAL SERVICES	49,612.22	27,200.00	40,000.00	40,000.00	40,000.00	40,000.00
10-40-262	AUDIT SERVICES	21,645.00	24,639.00	28,000.00	28,000.00	28,000.00	28,000.00
10-40-270	ELECTRICITY	8,296.85	8,911.84	9,000.00	9,000.00	9,000.00	9,000.00
10-40-272	DUES & MEMBERSHIPS	3,072.41	2,892.30	3,300.00	3,500.00	3,500.00	3,500.00
10-40-275	SOLID WASTE SERVICES	1,512.89	4,435.51	2,500.00	2,500.00	2,500.00	2,500.00
10-40-277	CITY HALL CUSTODIAL	5,132.24	8,097.37	7,500.00	7,500.00	7,500.00	7,500.00
10-40-280	TELEPHONE ALL	.00	35,773.91	20,000.00	18,000.00	18,000.00	18,000.00
Total MATERIALS AND SERVICES:		197,799.11	205,454.88	288,300.00	308,900.00	308,900.00	308,900.00
CONTINGENCY & RESERVES							
10-40-415	CONTINGENCY	.00	.00	25,500.00	70,000.00	60,000.00	70,000.00
Total CONTINGENCY & RESERVES:		.00	.00	25,500.00	70,000.00	60,000.00	70,000.00
CAPITAL OUTLAY							
10-40-510	NEW SERVER & LICENSI	4,000.00	.00	10,000.00	.00	.00	.00
Total CAPITAL OUTLAY:		4,000.00	.00	10,000.00	.00	.00	.00
TRANSFERS OUT							
10-40-710	BLDG RESERVE	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-711	NONINSURED/UNEMPLO	7,000.00	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-714	PARKS RESERVE	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-40-715	GF RESERVE	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
10-40-716	FLEET REPLACE TRANS	.00	21,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		19,500.00	39,500.00	21,500.00	21,500.00	21,500.00	21,500.00
Total NON -DEPARTMENTAL:		221,299.11	244,954.88	345,300.00	400,400.00	390,400.00	400,400.00
CITY COUNCIL							
MATERIALS AND SERVICES							
10-41-210	DUES/FEES/PRINTING	149.25	186.00	220.00	220.00	220.00	220.00
10-41-220	MAYOR STIPEND	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
10-41-225	COUNCIL STIPENDS	4,750.00	5,490.00	5,700.00	5,700.00	5,700.00	5,700.00
10-41-230	WORKERS COMP	40.00	.00	40.00	65.00	65.00	65.00
10-41-231	COUNCIL TRAVEL	5,957.69	3,093.90	6,000.00	6,000.00	6,000.00	6,000.00
10-41-235	MAYOR TRAVEL	1,016.26	1,658.30	1,200.00	1,200.00	2,100.00	2,100.00
10-41-245	SUPPLIES	1,198.07	1,778.72	1,800.00	1,800.00	1,800.00	1,800.00
Total MATERIALS AND SERVICES:		14,111.27	13,406.92	16,160.00	16,185.00	17,085.00	17,085.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
Total CITY COUNCIL:		14,111.27	13,406.92	16,160.00	16,185.00	17,085.00	17,085.00
MUNICIPAL COURT							
PERSONNEL SERVICES							
10-42-111	MUNI COURT JUDGE	4,690.00	4,524.50	7,000.00	7,000.00	7,000.00	7,000.00
10-42-112	MUNI COURT CLERK	12,730.14	23,476.72	23,000.00	24,000.00	24,000.00	24,000.00
10-42-130	PERS	.00	.00	2,770.00	.00	.00	.00
10-42-131	FICA	1,332.69	2,877.77	2,300.00	2,450.00	2,450.00	2,450.00
10-42-132	WORKERS COMP	60.00	33.77	60.00	80.00	80.00	80.00
10-42-133	MEDICAL INSURANCE	.00	2,017.87	5,000.00	.00	.00	.00
10-42-134	LIFE & LTD INSURANCE	.00	.00	120.00	.00	.00	.00
Total PERSONNEL SERVICES:		18,812.83	32,930.63	40,250.00	33,530.00	33,530.00	33,530.00
MATERIALS AND SERVICES							
10-42-210	DUES/PRINTING/FILING	206.00	370.00	500.00	500.00	500.00	500.00
10-42-215	UNIFORMS	.00	.00	250.00	250.00	250.00	250.00
10-42-220	EQUIP O&M	.00	.00	550.00	.00	.00	.00
10-42-230	TRAVEL/TRAINING	2,457.77	1,695.78	3,000.00	3,000.00	3,000.00	3,000.00
10-42-240	OFFICE SUPPLIES & EQ	759.32	995.26	1,200.00	1,000.00	1,000.00	1,000.00
10-42-250	CONTEMPT ENFORCEM	.00	.00	300.00	.00	.00	.00
10-42-285	BANK FEES	.00	393.64	540.00	.00	.00	.00
10-42-290	CONTRACT SERVICES	591.99	628.00	700.00	500.00	500.00	500.00
Total MATERIALS AND SERVICES:		4,015.08	4,082.68	7,040.00	5,250.00	5,250.00	5,250.00
Total MUNICIPAL COURT:		22,827.91	37,013.31	47,290.00	38,780.00	38,780.00	38,780.00
CITY MANAGEMENT							
PERSONNEL SERVICES							
10-43-111	AP CLERK	32,061.93	30,620.40	31,921.00	32,407.00	32,407.00	32,407.00
10-43-112	UTILITY/PAYROLL CLER	3,830.43	30,812.51	30,673.00	31,159.00	31,159.00	31,159.00
10-43-113	CITY RECORDER/ADMIN	26,545.76	38,401.67	38,796.00	39,395.00	39,395.00	39,395.00
10-43-114	CITY ADMININSTRATOR	69,963.30	65,440.00	66,105.00	67,094.00	67,094.00	67,094.00
10-43-118	SUPPORT SPECIALIST	.00	5,888.61	11,550.00	12,300.00	12,300.00	12,300.00
10-43-120	ADMINISTRATIVE SERVI	11,803.27	.00	.00	.00	.00	.00
10-43-130	PERS	17,675.06	22,812.95	24,000.00	25,250.00	25,250.00	25,250.00
10-43-131	FICA	11,620.74	13,503.45	13,400.00	14,590.00	14,590.00	14,590.00
10-43-132	WORKERS COMP	500.00	156.63	850.00	1,000.00	1,000.00	1,000.00
10-43-133	MEDICAL INSURANCE	29,413.54	55,087.88	54,000.00	55,000.00	55,000.00	55,000.00
10-43-134	LIFE/LTD INSURANCE	439.64	708.56	400.00	650.00	650.00	650.00
10-43-135	PERS UAL COSTS	9,196.22	10,862.56	.00	.00	.00	.00
Total PERSONNEL SERVICES:		213,049.89	274,295.22	271,695.00	278,845.00	278,845.00	278,845.00
MATERIALS AND SERVICES							
10-43-205	PLANNING EXPENSES	3,164.72	2,789.10	3,500.00	3,500.00	3,500.00	3,500.00
10-43-210	DUES/SUBS/PRINTING	5,145.56	2,613.74	2,000.00	2,000.00	2,000.00	2,000.00
10-43-230	TRAVEL & TRAINING	8,008.04	6,808.18	5,000.00	5,500.00	5,500.00	5,500.00
10-43-240	OFFICE SUPPLIES/EQUI	5,762.35	8,291.94	7,000.00	7,000.00	7,000.00	7,000.00
10-43-246	URBAN RENEWAL	.00	18,689.92	5,500.00	.00	.00	.00
10-43-250	EQUIPMENT O & M	3,911.42	3,482.44	4,000.00	4,000.00	4,000.00	4,000.00
10-43-255	TOWING FEES	.00	89.68	500.00	500.00	500.00	500.00
10-43-265	BUILDINGS & GROUNDS	3,884.53	3,194.98	4,000.00	4,000.00	4,000.00	4,000.00
10-43-280	COMMUNICATIONS	4,429.84	.00	.00	.00	.00	.00
10-43-285	MISC EXPENSES	259.00	2,035.00	.00	.00	.00	.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
10-43-295	CONTRACT SERVICES	28,932.69	18,590.25	8,000.00	8,000.00	8,000.00	8,000.00
	Total MATERIALS AND SERVICES:	63,498.15	66,585.23	39,500.00	34,500.00	34,500.00	34,500.00
	Total CITY MANAGEMENT:	276,548.04	340,880.45	311,195.00	313,345.00	313,345.00	313,345.00
POLICE DEPARTMENT							
PERSONNEL SERVICES							
10-54-110	CHIEF 301	64,673.89	66,931.10	64,579.00	71,740.00	71,740.00	71,740.00
10-54-111	OFFICER (304) VH	40,759.91	42,503.38	42,370.00	44,495.00	44,495.00	44,495.00
10-54-112	SR OFFICER (303) CK	42,296.08	48,669.88	46,717.00	49,053.00	49,053.00	49,053.00
10-54-113	OT SB/DUII \$4K GRANT	.00	.00	1,000.00	.00	.00	.00
10-54-114	SR OFFICER (302) PG	55,654.80	58,356.05	57,325.00	57,325.00	57,325.00	57,325.00
10-54-116	DME/OFFICE MGR	33,325.44	38,032.22	36,691.00	41,912.00	41,912.00	41,912.00
10-54-117	OT-CITY	3,291.88	7,933.29	7,000.00	7,000.00	7,000.00	7,000.00
10-54-118	ME DIFFERENTIAL	.00	.00	1,000.00	.00	.00	.00
10-54-120	OFFICER (306) TB	13,625.88	37,114.31	38,438.00	40,352.00	40,352.00	40,352.00
10-54-121	SERGEANT (305) TW	40,286.82	41,127.16	42,370.00	51,980.00	51,980.00	51,980.00
10-54-130	PERS	35,710.32	47,320.69	40,000.00	51,000.00	51,000.00	51,000.00
10-54-131	FICA	21,520.63	25,698.43	26,500.00	28,900.00	28,900.00	28,900.00
10-54-132	WORKMENS COMP (CIS)	14,459.95	22,503.41	26,000.00	29,000.00	29,000.00	29,000.00
10-54-133	MEDICAL INSURANCE	59,473.01	91,605.41	86,000.00	88,500.00	88,500.00	88,500.00
10-54-134	LIFE & LTD INSURANCE	687.44	1,669.00	1,500.00	1,500.00	1,500.00	1,500.00
10-54-135	PERS UAL COSTS	12,891.70	17,571.99	.00	.00	.00	.00
	Total PERSONNEL SERVICES:	438,657.75	547,036.32	517,490.00	562,757.00	562,757.00	562,757.00
MATERIALS AND SERVICES							
10-54-210	DUES/PRINTING/FILING	1,341.47	1,634.71	2,200.00	2,200.00	2,200.00	2,200.00
10-54-230	TRAVEL & TRAINING	3,758.90	5,124.17	6,500.00	6,500.00	6,500.00	6,500.00
10-54-240	OFFICE SUPPLIES & EQ	4,398.83	4,444.42	8,000.00	6,000.00	6,000.00	6,000.00
10-54-245	INVESTIGATIONS	98.12	778.26	1,000.00	1,000.00	1,000.00	1,000.00
10-54-250	EQUIPMENT O & M	10,210.12	8,303.24	11,500.00	11,500.00	11,500.00	11,500.00
10-54-260	AMMUNITION	2,655.73	6,640.09	3,000.00	3,500.00	3,500.00	3,500.00
10-54-265	BUILDING & GROUNDS	438.97	372.19	600.00	600.00	600.00	600.00
10-54-275	GARBAGE	544.68	.00	.00	.00	.00	.00
10-54-280	TELEPHONE	3,690.21	237.71	.00	.00	.00	.00
10-54-285	FUEL	18,592.85	17,311.84	21,100.00	22,000.00	22,000.00	22,000.00
10-54-290	CMI SYSTEM - ALL FEES	.00	2,124.00	3,500.00	3,500.00	3,500.00	3,500.00
10-54-293	UNIFORMS	3,165.83	5,138.20	4,000.00	3,000.00	3,000.00	3,000.00
10-54-294	MISC PD DON EXPS	247.49	30.67	200.00	200.00	200.00	200.00
10-54-295	CONTRACT SERVICES	6,919.40	3,500.00	2,000.00	2,000.00	2,000.00	2,000.00
10-54-298	LEXIPOL ANNUAL FEE	1,950.00	2,950.00	1,500.00	1,500.00	1,500.00	1,500.00
	Total MATERIALS AND SERVICES:	58,012.60	58,589.50	65,100.00	63,500.00	63,500.00	63,500.00
CAPITAL OUTLAY							
10-54-545	POLICE VEHICLE (FROM	35,585.21	.00	.00	.00	.00	.00
	Total CAPITAL OUTLAY:	35,585.21	.00	.00	.00	.00	.00
	Total POLICE DEPARTMENT:	532,255.56	605,625.82	582,590.00	626,257.00	626,257.00	626,257.00
FIRE DEPARTMENT							
PERSONNEL SERVICES							
10-55-110	FIRE CHIEF	9,562.97	9,833.02	9,700.00	9,850.00	9,850.00	9,850.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
10-55-111	ASSISTANT FIRE CHIEF	6,736.77	6,969.04	7,200.00	7,325.00	7,325.00	7,325.00
10-55-131	FICA	1,247.09	1,285.56	1,400.00	1,375.00	1,375.00	1,375.00
10-55-132	WORKERS COMP	8,000.00	7,197.79	8,800.00	9,000.00	9,000.00	9,000.00
10-55-134	LIFE INSURANCE	890.08	268.81	1,000.00	1,600.00	1,600.00	1,600.00
Total PERSONNEL SERVICES:		26,436.91	25,554.22	28,100.00	29,150.00	29,150.00	29,150.00
MATERIALS AND SERVICES							
10-55-210	DUES/PRINTING/FILING	.00	368.00	400.00	400.00	400.00	400.00
10-55-215	FIRE ASSOCIATION	13,099.38	9,244.24	18,000.00	18,000.00	24,000.00	24,000.00
10-55-230	TRAVEL & TRAINING	691.20	1,775.93	1,500.00	1,500.00	1,500.00	1,500.00
10-55-240	OFFICE SUPPLIES	75.00	161.92	350.00	300.00	300.00	300.00
10-55-245	GBWFD FIRE EXPENSES	21,048.47	18,748.50	18,700.00	18,700.00	18,700.00	18,700.00
10-55-250	EQUIPMENT O & M	5,400.78	5,495.82	6,000.00	6,000.00	6,000.00	6,000.00
10-55-252	SMALL TOOLS & EQUIPM	2,392.71	2,651.01	2,500.00	2,500.00	2,500.00	2,500.00
10-55-265	BUILDING/GROUNDS O &	187.01	.00	.00	.00	.00	.00
10-55-280	TELEPHONE	1,259.33	1,576.32	.00	.00	.00	.00
10-55-285	FUEL	45.00	719.45	200.00	1,000.00	1,000.00	1,000.00
10-55-295	CONTRACT SERVICES	5,998.46	4,864.16	6,000.00	6,500.00	6,500.00	6,500.00
10-55-298	PP EQUIPMENT	5,304.93	4,848.23	6,000.00	8,000.00	8,000.00	8,000.00
Total MATERIALS AND SERVICES:		55,502.27	50,453.58	59,650.00	62,900.00	68,900.00	68,900.00
Total FIRE DEPARTMENT:		81,939.18	76,007.80	87,750.00	92,050.00	98,050.00	98,050.00
EMERGENCY MANAGEMENT SERVICES							
MATERIALS AND SERVICES							
10-58-240	SUPPLIES/CUSTODIAL	334.93	.00	500.00	500.00	500.00	500.00
10-58-260	FORD FOUNDATION EXP	.00	2.30	.00	.00	.00	.00
Total MATERIALS AND SERVICES:		334.93	2.30	500.00	500.00	500.00	500.00
Total EMERGENCY MANAGEMENT SERVICES:		334.93	2.30	500.00	500.00	500.00	500.00
PARKS DEPARTMENT							
MATERIALS AND SERVICES							
10-64-210	DUES/RINTING/FILING	280.13	.00	100.00	100.00	100.00	100.00
10-64-240	SUPPLIES & EQUIPMENT	260.57	.00	500.00	500.00	500.00	500.00
10-64-250	EQUIPMENT O & M	484.00	42.75	800.00	800.00	800.00	800.00
10-64-252	SMALL TOOLS/EQUIP	344.46	44.98	500.00	500.00	500.00	500.00
10-64-265	BUILDING & GROUNDS	8,546.35	6,304.30	7,500.00	7,500.00	7,500.00	7,500.00
10-64-270	ELECTRICITY	1,895.44	931.82	2,000.00	1,000.00	1,000.00	1,000.00
10-64-275	GARBAGE	4,483.53	2,659.93	4,500.00	4,500.00	4,500.00	4,500.00
10-64-290	POCKET PARK CONTRA	.00	.00	400.00	.00	.00	.00
10-64-291	BUFFINGTON CONTRAC	17,061.29	30,785.00	30,000.00	30,000.00	30,000.00	30,000.00
10-64-295	CONTRACT SERVICES	60.00	.00	.00	.00	.00	.00
Total MATERIALS AND SERVICES:		33,415.77	40,768.78	46,300.00	44,900.00	44,900.00	44,900.00
CAPITAL OUTLAY							
10-64-530	SKATEPARK GRANT MAT	4,306.00	.00	50,000.00	.00	50,000.00	.00
10-64-540	PARK CAPITAL OUTLAY	2,560.00	.00	16,000.00	8,000.00	8,000.00	8,000.00
10-64-550	EAST BATHROOM RERO	.00	7,775.81	.00	.00	.00	.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
	Total CAPITAL OUTLAY:	6,866.00	7,775.81	66,000.00	8,000.00	58,000.00	8,000.00
	Total PARKS DEPARTMENT:	40,281.77	48,544.59	112,300.00	52,900.00	102,900.00	52,900.00
	GENERAL FUND Revenue Total:	1,104,142.28	1,231,468.13	1,221,584.00	1,251,682.00	1,250,882.00	1,250,882.00
	GENERAL FUND Expenditure Total:	1,189,597.77	1,366,436.07	1,503,085.00	1,540,417.00	1,587,317.00	1,547,317.00
	Net Total GENERAL FUND:	85,455.49-	134,967.94-	281,501.00-	288,735.00-	336,435.00-	296,435.00-

GENERAL FUND REVENUE TOTAL \$ 1,250,882

BEGINNING FUND BALANCE \$ 500,000

\$ 1,750,882

GENERAL FUND EXPENDITURE TOTAL \$ 1,547,317

ENDING FUND BALANCE \$ 203,565

\$ 1,750,882

Special Revenue Funds

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)]



FUND: Streets

The Street Department is responsible for the operation and maintenance of city owned streets. Not all streets within the city limits are city owned and maintained: Ellensburg Avenue (Hwy 101) is owned and maintained by the Oregon Department of Transportation. Most streets in Hunter Creek are still owned and maintained by Curry County.

BUDGET COMMENTS:

21-40-295 Contract Services has been increased in anticipation of a comprehensive culvert inventory.

21-40-610 Street Sweeper Loan is the beginning of pay back to the Sewer Reserve Fund for the loan to purchase the new street sweeper in FY 12-13.

No other major changes are proposed.



Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
STREET TAX FUND							
INTERGOVERNMENTAL							
21-33-210	STATE GAS TAX	128,231.20	124,102.45	110,000.00	120,000.00	120,000.00	120,000.00
Total INTERGOVERNMENTAL:		128,231.20	124,102.45	110,000.00	120,000.00	120,000.00	120,000.00
MISCELLANEOUS REVENUE							
21-36-100	INTEREST	438.42	62.08	100.00	50.00	50.00	50.00
21-36-110	MISC RECEIPTS	660.00	.00	.00	500.00	500.00	500.00
Total MISCELLANEOUS REVENUE:		1,098.42	62.08	100.00	550.00	550.00	550.00
TRANSFERS IN							
21-39-160	TRANS IN SCA	.00	.00	28,000.00	.00	.00	.00
21-39-165	TRANS IN SEWER RESE	.00	140,000.00	.00	.00	.00	.00
Total TRANSFERS IN:		.00	140,000.00	28,000.00	.00	.00	.00
STREET TAX EXPENDITURES							
PERSONNEL SERVICES							
21-40-110	PW LEAD WORKER (DS)	21,228.55	21,694.25	21,843.00	22,100.00	22,100.00	22,100.00
21-40-130	PERS	3,528.25	4,075.06	3,700.00	4,200.00	4,200.00	4,200.00
21-40-131	FICA	1,539.28	1,566.34	1,750.00	1,800.00	1,800.00	1,800.00
21-40-132	WORKERS COMP	1,900.00	2,560.74	3,000.00	4,000.00	4,000.00	4,000.00
21-40-133	MEDICAL INSURANCE	5,555.48	6,467.56	6,200.00	8,200.00	8,200.00	8,200.00
21-40-134	LIFE & LTD INSURANCE	121.46	131.22	80.00	200.00	200.00	200.00
21-40-135	PERS UAL COSTS	1,184.16	1,608.99	.00	.00	.00	.00
Total PERSONNEL SERVICES:		35,057.18	38,104.16	36,573.00	40,500.00	40,500.00	40,500.00
MATERIALS AND SERVICES							
21-40-210	DUES/PRINTING/FILING	103.86	95.16	200.00	250.00	250.00	250.00
21-40-230	TRAVEL & TRAINING	485.46	.00	500.00	500.00	500.00	500.00
21-40-240	OFFICE EQUIPMENT AN	8.55	59.69	150.00	150.00	150.00	150.00
21-40-250	EQUIPMENT O & M	2,547.75	4,859.87	8,000.00	8,000.00	8,000.00	8,000.00
21-40-252	SMALL TOOLS & EQUIPM	592.70	503.47	1,000.00	1,000.00	1,000.00	1,000.00
21-40-254	STREET SIGNS & FITTIN	1,289.94	3,349.53	2,200.00	2,000.00	2,000.00	2,000.00
21-40-260	ROCK/OIL/MATERIALS	5,506.03	7,798.73	10,000.00	10,000.00	10,000.00	10,000.00
21-40-261	STORM DRAIN O&M	.00	5,682.59	3,500.00	7,000.00	7,000.00	7,000.00
21-40-262	STREET ADDRESSING	.00	.00	200.00	200.00	200.00	200.00
21-40-276	ST/TRAFFIC LIGHTS	10,109.53	4,842.49	9,000.00	9,000.00	9,000.00	9,000.00
21-40-279	OSHA EXPENSES	1,000.00	524.86	1,000.00	1,000.00	1,000.00	1,000.00
21-40-285	FUEL	2,883.03	4,381.91	4,000.00	6,000.00	6,000.00	6,000.00
21-40-295	CONTRACT SERVICES	1,186.09	3,514.35	2,000.00	6,500.00	6,500.00	6,500.00
Total MATERIALS AND SERVICES:		25,712.94	35,612.65	41,750.00	51,600.00	51,600.00	51,600.00
CONTINGENCY & RESERVES							
21-40-415	CONTINGENCY	.00	.00	.00	40,000.00	40,000.00	40,000.00
Total CONTINGENCY & RESERVES:		.00	.00	.00	40,000.00	40,000.00	40,000.00
CAPITAL OUTLAY							
21-40-530	STREET CON/REPAIR	14,002.04	17,380.09	42,150.00	10,000.00	10,000.00	10,000.00
21-40-536	3RD STREET SIDEWALK	3,023.57	28,009.58	101,850.00	50,000.00	50,000.00	50,000.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
21-40-540	LARGE EQUIP PURCHAS	.00	10,750.00	.00	.00	.00	.00
21-40-550	STREET SWEEPER PUR	.00	139,485.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		17,025.61	195,624.67	144,000.00	60,000.00	60,000.00	60,000.00
DEBT SERVICES							
21-40-610	STREET SWEEP LOAN	.00	.00	.00	29,000.00	29,000.00	29,000.00
Total DEBT SERVICES:		.00	.00	.00	29,000.00	29,000.00	29,000.00
TRANSFERS OUT							
21-40-711	GENERAL INDIRECT	18,487.00	18,628.00	20,436.00	21,821.00	21,821.00	21,821.00
21-40-715	CULVERT RESERVE	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Total TRANSFERS OUT:		18,487.00	33,628.00	35,436.00	36,821.00	36,821.00	36,821.00
Total STREET TAX EXPENDITURES:		96,282.73	302,969.48	257,759.00	257,921.00	257,921.00	257,921.00
STREET TAX FUND Revenue Total:		129,329.62	264,164.53	138,100.00	120,550.00	120,550.00	120,550.00
STREET TAX FUND Expenditure Total:		96,282.73	302,969.48	257,759.00	257,921.00	257,921.00	257,921.00
Net Total STREET TAX FUND:		33,046.89	38,804.95-	119,659.00-	137,371.00-	137,371.00-	137,371.00-

STREET FUND REVENUE TOTAL	\$	120,550
BEGINNING FUND BALANCE	\$	200,000
TOTAL	\$	320,550

STREET FUND EXPENDITURE TOTAL	\$	257,921
ENDING FUND BALANCE	\$	62,629
TOTAL	\$	320,550

FUND: Promotions/Transient Room Tax

This fund receives revenue from a local 6% transient room tax. By state statute the funds shall be used for tourism promotion or tourism related facilities, city services, or finance or refinance debt for tourism related facilities. Currently the 6% is divided in the following manner:


- 5% to the lodging establishment for collecting and remitting the tax
- 20% to the city General Fund
- 75% to this fund for the above listed purposes

BUDGET COMMENTS:

This fund makes up approximately 1.7% of the overall city budget. However, this fund draws more attention than the General, Water, or Sewer funds combined. This may be due to the perceived “discretionary” status of the funds. The funds are not discretionary. ORS 320.300 and 320.345-350 are very specific how the funds may be spent. The City Budget Committee approves the appropriations within this fund and the Tax Administrator (City Administrator) makes the individual line item expenditures.

A portion of the tax funds are used to operate and maintain the Visitor Center at Southbeach Park. In 2012 the Tax Administrator implemented a marketing plan for the community for the first time since 2002. Dramatic improvements in taxable rent and occupancy rates have been realized in the past 18 months.

Several expenditures within the Marketing and Promotional Expenditures have been reduced in an effort to increase cash carry over. The Visitor Center bond was paid off in 2012 which depleted cash reserves.




GOLD BEACH
Nature's Wild Side

5 Days of Fun!


DAY 1
Do any one of these Items in a Day:

- Beachcombing
- Agate or sand dollar hunting on the beach
- Jerry's Rogue Jets!
- Prehistoric Gardens!



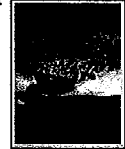
DAY 2
Any of Day One Plus:

- Head North to the Cape Blanco Lighthouse—furthest point west in the continental US!
- Visit historic Hughes House on the way to the lighthouse
- Visit the Elk River Fish Hatchery east of Port Orford
- Head South for a great drive through the Redwoods
- More hiking! River or coastal—check out the trails at our Visitor Center




DAY 3
Any of Day One and Two Plus:

- Visit the community of Agness on the Scenic portion of the Wild Rogue River and have lunch at any of three upriver lodges—you can even stay the night!
- Whitewater rafting or kayaking




DAY 4
Any of Day One, Two, and Three Plus:

- Drive north and visit the West Coast Game Park
- Golf Bandon Dunes



DAY 5
Five Days or More:

- *Do It All!*



Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
COMMUNITY PROMOTION FUND							
TRANSIENT ROOM TAX							
24-32-140	ROOM TAX	216,982.74	207,608.61	250,000.00	250,000.00	250,000.00	250,000.00
	Total TRANSIENT ROOM TAX:	216,982.74	207,608.61	250,000.00	250,000.00	250,000.00	250,000.00
MISCELLANEOUS REVENUE							
24-36-100	INTEREST	152.07	9.30	50.00	.00	.00	.00
24-36-110	MISC REVENUE	5,889.10	.00	.00	500.00	500.00	500.00
	Total MISCELLANEOUS REVENUE:	6,041.17	9.30	50.00	500.00	500.00	500.00
EXPENDITURE AND REQUIREMENTS							
PERSONNEL SERVICES							
24-40-110	VC STAFF	18,923.69	33,198.64	41,794.00	45,614.00	45,614.00	45,614.00
24-40-111	VC MANAGER	31,125.38	35,473.38	29,500.00	30,551.04	30,551.04	30,551.04
24-40-112	EXEC DIRECTOR	35,610.00	.00	.00	.00	.00	.00
24-40-130	PERS	8,475.03	5,319.82	4,000.00	4,000.00	4,000.00	4,000.00
24-40-131	FICA	6,150.93	5,435.47	5,665.00	6,200.00	6,200.00	6,200.00
24-40-132	WORKERS COMP	300.00	61.91	300.00	350.00	350.00	350.00
24-40-133	MEDICAL INSURANCE	8,358.14	7,394.77	7,206.00	7,200.00	7,200.00	7,200.00
24-40-134	LIFE & LTD	209.52	132.84	200.00	200.00	200.00	200.00
24-40-135	PERS UAL COSTS	3,290.32	.00	.00	.00	.00	.00
	Total PERSONNEL SERVICES:	112,443.01	87,016.83	88,665.00	94,115.04	94,115.04	94,115.04
MARKETING AND PROMOTIONAL EXP							
24-40-210	ASSOCIATION DUES	1,925.00	1,887.00	2,500.00	2,100.00	2,100.00	2,100.00
24-40-212	EVENT SUPPORT	18,330.64	40,943.65	30,000.00	15,000.00	15,000.00	15,000.00
24-40-213	PRINTED MATERIAL	15,841.64	8,490.27	15,000.00	2,000.00	2,000.00	2,000.00
24-40-214	BROCHURE DISTRIBUTI	11,293.04	12,946.97	2,500.00	3,000.00	3,000.00	3,000.00
24-40-215	TRADE SHOWS	17,805.36	12,985.61	13,000.00	12,000.00	12,000.00	12,000.00
24-40-216	MAGAZINES	9,852.50	11,715.76	6,500.00	.00	.00	.00
24-40-217	PRINT ADS	6,528.60	22,802.96	20,000.00	2,000.00	2,000.00	2,000.00
24-40-218	OUTDOOR ADS	6,845.93	.00	4,000.00	4,000.00	4,000.00	4,000.00
24-40-220	RADIO ADS	2,415.00	.00	.00	.00	.00	.00
24-40-221	TELEVISION ADS	12,492.50	17,220.61	10,000.00	15,000.00	15,000.00	15,000.00
24-40-222	CONTRACT SERVICES	.00	47,783.28	61,000.00	52,000.00	52,000.00	52,000.00
24-40-223	INTERNET/DIGITAL MEDI	1,088.53	22,694.72	20,000.00	20,000.00	20,000.00	20,000.00
24-40-225	TRAVEL	194.49	7,878.85	5,000.00	2,000.00	2,000.00	2,000.00
24-40-272	PRO/GRAPHIC SERVICE	11,557.33	13,300.18	10,000.00	12,000.00	12,000.00	12,000.00
24-40-285	FUEL	1,241.27	.00	500.00	500.00	500.00	500.00
	Total MARKETING AND PROMOTIONAL EXP:	117,411.83	220,649.86	200,000.00	141,600.00	141,600.00	141,600.00
CONTINGENCY & RESERVES							
24-40-415	CONTINGENCY	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
	Total CONTINGENCY & RESERVES:	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
VC OPERATING EXPENSES							
24-40-510	SUPPLIES & EQUIPMENT	13,465.83	16,236.21	8,000.00	10,000.00	10,000.00	10,000.00
24-40-515	POSTAGE	6,282.17	4,424.37	6,500.00	6,000.00	6,000.00	6,000.00
24-40-525	BUILDING & GROUNDS	7,884.01	7,637.58	7,000.00	9,600.00	9,600.00	9,600.00

PROPOSED FISCAL YEAR 2014-2015 BUDGET

Period: 07/14

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
24-40-530	MISCELLANEOUS	19.00-	.00	.00	.00	.00	.00
	Total VC OPERATING EXPENSES:	27,613.01	28,298.16	21,500.00	25,600.00	25,600.00	25,600.00
	Total EXPENDITURE AND REQUIREMENTS:	257,467.85	335,964.85	320,165.00	271,315.04	271,315.04	271,315.04
	COMMUNITY PROMOTION FUND Revenue Total:	223,023.91	207,617.91	250,050.00	250,500.00	250,500.00	250,500.00
	COMMUNITY PROMOTION FUND Expenditure Total:	257,467.85	335,964.85	320,165.00	271,315.04	271,315.04	271,315.04
	Net Total COMMUNITY PROMOTION FUND:	34,443.94-	128,346.94-	70,115.00-	20,815.04-	20,815.04-	20,815.04-

PROMO FUND REVENUE TOTAL	\$	250,050
BEGINNING FUND BALANCE	\$	50,000
TOTAL	\$	300,050

PROMO FUND EXPENDITURE TOTAL	\$	271,315
ENDING FUND BALANCE	\$	29,185
TOTAL	\$	300,500

FUND: State Revenue Sharing

Funding for State Revenue Sharing is received from the state through the Oregon Liquor Control Commission (OLCC) to support operations in cities and counties that elect to receive the funds. Receipt, use, and administration of SRS funds are regulated under ORS 221.770. Funds can be used for specific purposes such as police, fire, planning, or to offset other General Fund expenses. Historically the City has used these funds to purchase police vehicles. The funds are receipted into this fund and then passed through to the Fleet Replacement Reserve Fund.

Budget Comments:

Last year the funds were used to purchase a new vehicle for the Public Works Department. This year the funds will be used to replace our oldest police cruiser.



Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
STATE REVENUE SHARING FUND							
MISCELLANEOUS REVENUE							
51-36-100	INTEREST	35.24	3.07	20.00	.00	.00	.00
51-36-150	ST REVENUE SHARING	18,478.73	19,803.66	20,000.00	20,000.00	20,000.00	20,000.00
Total MISCELLANEOUS REVENUE:		18,513.97	19,806.73	20,020.00	20,000.00	20,000.00	20,000.00
EXPENDITURES & REQUIREMENTS							
Category: 3							
51-40-315	EXPENDITURE RESERVE	.00	.00	.00	7,144.00	7,144.00	7,144.00
Total Category: 3:		.00	.00	.00	7,144.00	7,144.00	7,144.00
TRANSFERS OUT							
51-40-545	FLEET REPLACEMENT	34,550.00	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS OUT:		34,550.00	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total EXPENDITURES & REQUIREMENTS:		34,550.00	18,000.00	20,000.00	27,144.00	27,144.00	27,144.00
STATE REVENUE SHARING FUND Revenue Total:		18,513.97	19,806.73	20,020.00	20,000.00	20,000.00	20,000.00
STATE REVENUE SHARING FUND Expenditure Total:		34,550.00	18,000.00	20,000.00	27,144.00	27,144.00	27,144.00
Net Total STATE REVENUE SHARING FUND:		16,036.03-	1,806.73	20.00	7,144.00-	7,144.00-	7,144.00-

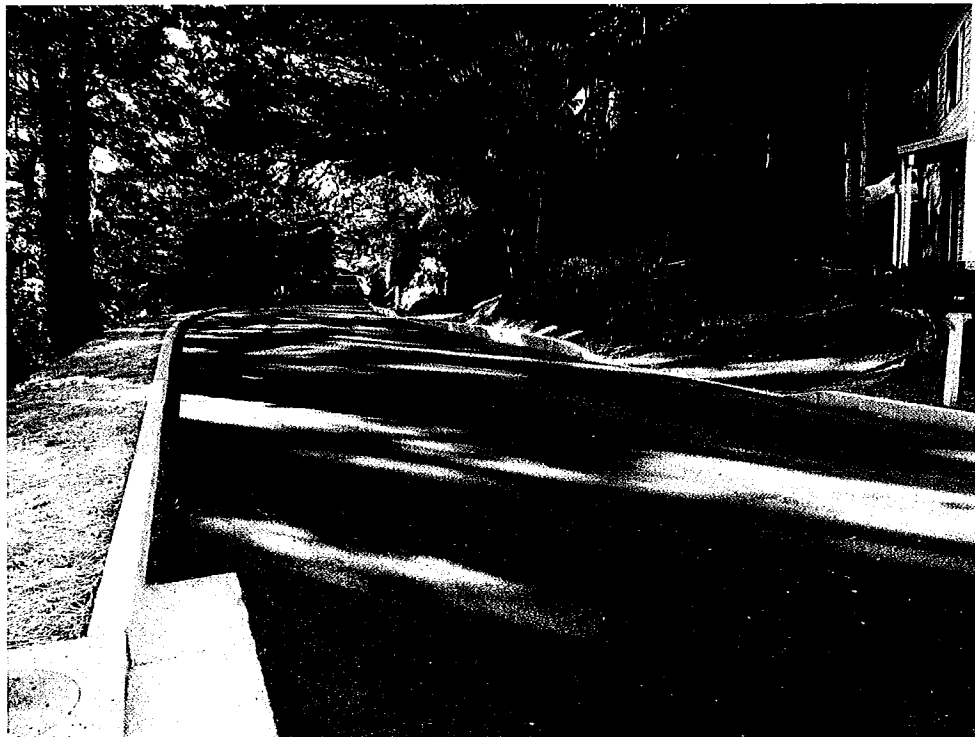
FUND: Special City Allotment

The Legislature mandated \$1 million in state gas taxes to be distributed annually among cities with populations of less than 5,000. ODOT sets the distribution and dollar amount by agreement with the League of Oregon Cities. Half of the funds come from the cities' share of gas tax revenues and half comes from ODOT's share of the State Highway Fund. Locals can receive one-half the maximum \$25,000 grant amount, up front, with final payment due upon completion of the project. Payments are included in the expenditure budget for Local Government in the Highway Program. (Note: A similar program exists for small counties. However, funds are transferred directly and are not contained as a budget expenditure.)

source: <http://www.oregon.gov/ODOT/HWY/LGS/funding.shtml>

Budget Comments:

The City applied for \$50K in funding from ODOT for the 3rd Street sidewalk to the library. The SCA grant was approved by ODOT in December 2012. The City has \$50K matching in the Street Fund for the work. Unfortunately the sidewalk project has been slow going for many different reasons. We hope to wrap this project up this summer!



Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
SMALL CITY ALLOTMENT FUND							
MISCELLANEOUS REVENUE							
54-36-100	INTEREST	50.34	9.30	40.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		50.34	9.30	40.00	.00	.00	.00
SMALL CITY ALLOTMENT PROJECT							
54-37-100	SCA GRANT FUNDS	.00	.00	.00	50,000.00	50,000.00	50,000.00
Total SMALL CITY ALLOTMENT PROJECT:		.00	.00	.00	50,000.00	50,000.00	50,000.00
EXPENDITURES & REQUIREMENTS							
CAPITAL OUTLAY							
54-40-520	CONSTRUCTION SCA GR	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
Total CAPITAL OUTLAY:		.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
TRANSFERS OUT							
54-40-720	TRANSFER OUT TO STR	.00	.00	28,000.00	.00	.00	.00
Total TRANSFERS OUT:		.00	.00	28,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	78,000.00	50,000.00	50,000.00	50,000.00
SMALL CITY ALLOTMENT FUND Revenue Total:		50.34	9.30	40.00	50,000.00	50,000.00	50,000.00
SMALL CITY ALLOTMENT FUND Expenditure Total:		.00	.00	78,000.00	50,000.00	50,000.00	50,000.00
Net Total SMALL CITY ALLOTMENT FUND:		50.34	9.30	77,960.00-	.00	.00	.00

Fund: 911 Fund (CLOSED)

From FY 2011-2012 Budget:

In previous years, funding to pay for 911 dispatch services (which is a pass-through to the County) was budgeted in the General Fund. According to a letter from the Oregon Department of Revenue (dated November 22, 2010) state statute stipulates that these funds, since they are dedicated revenue, cannot be included within the General Fund (even if the funds pass through to another jurisdiction). These funds must be accounted for in a separate fund.

Fiscal year 11-12 a separate Reserve Fund was established for the 911 revenue. The monies are still passed to the County which provides 911 services to the citizens of the City.

A letter was received from the Oregon Office of Emergency Management (dated March 29, 2012) stating that beginning January 1, 2013 the City would no longer receive the revenue. Curry County is the City's Public Safety Answering Point (PSAP). Those monies will now go directly to the County.

Budget Comments:

This fund ended in FY 12-13. All 911 tax dollars go directly to the County now.

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
911 FUND							
MISCELLANEOUS REVENUE							
55-36-100	INTEREST	2.71	.53	.00	.00	.00	.00
55-36-150	911 SHARED REVENUE	11,024.04	2,733.88	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		11,026.75	2,734.41	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
Category: 5							
55-40-540	911 PASS-THRU TO COU	8,255.01	5,505.86	.00	.00	.00	.00
Total Category: 5:		8,255.01	5,505.86	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		8,255.01	5,505.86	.00	.00	.00	.00
911 FUND Revenue Total:		11,026.75	2,734.41	.00	.00	.00	.00
911 FUND Expenditure Total:		8,255.01	5,505.86	.00	.00	.00	.00
Net Total 911 FUND:		2,771.74	2,771.45-	.00	.00	.00	.00

Capital Projects Funds

A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)]



FUND: Inflow & Infiltration (I & I) Fund

The I & I Corrections Fund is for projects to reduce the amount of storm water infiltrating the City's sewer system (which over burdens our sewer treatment plant). I&I corrections are required as part of the City's commitment to the state and federal funding agencies for our Wastewater Treatment Facility upgrade.

Budget Comments:

CAPITAL OUTLAY

\$40K is proposed for more cleaning and video inspection of the sewer lines following recommendations received after the flow-poke.

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
I&I CORRECTION FUND							
MISCELLANEOUS REVENUE							
63-36-100	INTEREST	286.11	44.14	50.00	50.00	50.00	50.00
Total MISCELLANEOUS REVENUE:		286.11	44.14	50.00	50.00	50.00	50.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
63-40-415	CONTINGENCY	.00	.00	50,000.00	30,000.00	30,000.00	30,000.00
Total CONTINGENCY:		.00	.00	50,000.00	30,000.00	30,000.00	30,000.00
CAPITAL OUTLAY							
63-40-560	I&I CORRECTION CAPITA	420.00	34,830.80	40,000.00	40,000.00	40,000.00	40,000.00
Total CAPITAL OUTLAY:		420.00	34,830.80	40,000.00	40,000.00	40,000.00	40,000.00
TRANSFERS OUT							
63-40-715	TRANSFER OUT TO GEN	13,541.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		13,541.00	.00	.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		13,961.00	34,830.80	90,000.00	70,000.00	70,000.00	70,000.00
I&I CORRECTION FUND Revenue Total:		286.11	44.14	50.00	50.00	50.00	50.00
I&I CORRECTION FUND Expenditure Total:		13,961.00	34,830.80	90,000.00	70,000.00	70,000.00	70,000.00
Net Total I&I CORRECTION FUND:		13,674.89-	34,786.66-	89,950.00-	69,950.00-	69,950.00-	69,950.00-

I & I CORRECTION FUND REVENUE TOTAL	\$	50
BEGINNING FUND BALANCE	\$	109,988
TOTAL	\$	110,038

I & I CORRECTION FUND EXPENDITURE TOTAL	\$	70,000
ENDING FUND BALANCE	\$	40,038
TOTAL	\$	110,038

FUND: Wastewater Treatment Plant Construction Fund

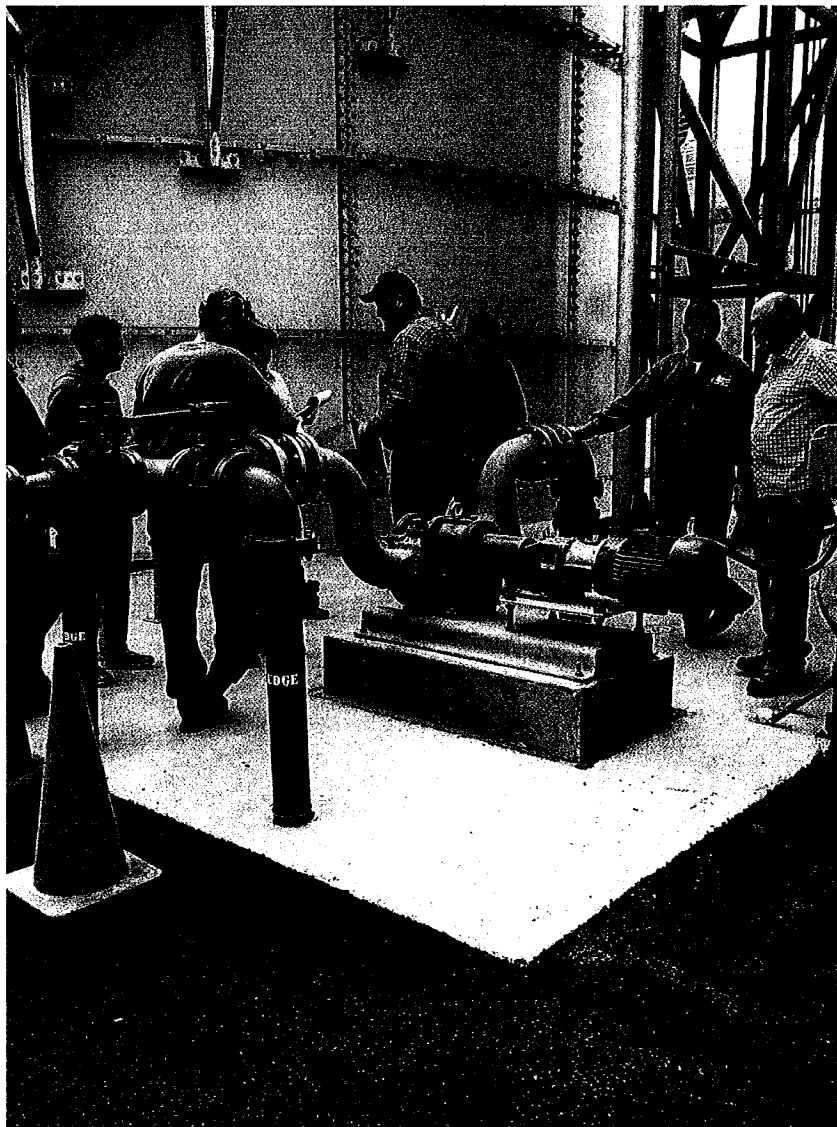
This fund was created for FY 2011-2012 to separate the WWTP construction activities from the Sewer Reserve Fund.

The bid was awarded for the plant construction in October of 2011.

Construction began in December 2011. The plant itself is complete but we were awarded additional funds from USDA to replace the two sewer pump stations in Hunter Creek. That work will occur summer of 2014.

Budget Comments:

No major changes are proposed.



Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
WWTP IMPROVEMENT FUND							
INTERGOVERNMENTAL							
65-33-160	LOAN DISBURSEMENTS	2,396,032.00	6,006,852.00	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Total INTERGOVERNMENTAL:		2,396,032.00	6,006,852.00	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
MISCELLANEOUS REVENUE							
65-36-100	INTEREST	676.50	176.14	95.00	195.00	195.00	195.00
Total MISCELLANEOUS REVENUE:		676.50	176.14	95.00	195.00	195.00	195.00
TRANSFERS IN							
65-39-100	SEWER RESERVE	969,730.00	.00	444,000.00	444,000.00	444,000.00	444,000.00
Total TRANSFERS IN:		969,730.00	.00	444,000.00	444,000.00	444,000.00	444,000.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
65-40-415	CONTINGENCY	.00	.00	1,704,095.00	1,674,665.00	1,674,665.00	1,674,665.00
Total CONTINGENCY:		.00	.00	1,704,095.00	1,674,665.00	1,674,665.00	1,674,665.00
CAPITAL OUTLAY							
65-40-530	CONSTRUCTION COSTS	3,914,174.85	4,514,525.46	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
65-40-560	ADMINISTRATION	35,246.00	21,500.00	90,000.00	60,000.00	60,000.00	60,000.00
65-40-570	ENGINEERING	287,030.19	288,098.90	150,000.00	150,000.00	150,000.00	150,000.00
Total CAPITAL OUTLAY:		4,236,451.04	4,824,124.36	1,740,000.00	1,710,000.00	1,710,000.00	1,710,000.00
Total EXPENDITURES & REQUIREMENTS:		4,236,451.04	4,824,124.36	3,444,095.00	3,384,665.00	3,384,665.00	3,384,665.00
WWTP IMPROVEMENT FUND Revenue Total:		3,366,438.50	6,007,028.14	3,444,095.00	2,444,195.00	2,444,195.00	2,444,195.00
WWTP IMPROVEMENT FUND Expenditure Total:		4,236,451.04	4,824,124.36	3,444,095.00	3,384,665.00	3,384,665.00	3,384,665.00
Net Total WWTP IMPROVEMENT FUND:		870,012.54-	1,182,903.78	.00	940,470.00-	940,470.00-	940,470.00-

WWTP IMPROVEMENT FUND Revenue Total:

<u>3,366,438.50</u>	<u>6,007,028.14</u>	<u>3,444,095.00</u>	<u>2,444,195.00</u>	<u>2,444,195.00</u>	<u>2,444,195.00</u>
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WWTP IMPROVEMENT FUND Expenditure Total:

<u>4,236,451.04</u>	<u>4,824,124.36</u>	<u>3,444,095.00</u>	<u>3,384,665.00</u>	<u>3,384,665.00</u>	<u>3,384,665.00</u>
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Net Total WWTP IMPROVEMENT FUND:

<u>870,012.54-</u>	<u>1,182,903.78</u>	<u>.00</u>	<u>940,470.00-</u>	<u>940,470.00-</u>	<u>940,470.00-</u>
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WWTP IMPROVEMENT FUND REVENUE TOTAL	\$	2,444,195
BEGINNING FUND BALANCE	\$	940,470
TOTAL	\$	3,384,665

WWTP IMPROVEMENT FUND EXPENDITURE TOTAL	\$	3,384,665
ENDING FUND BALANCE	\$	-
TOTAL	\$	3,384,665

Debt Service Funds

A fund established to account for
payment of general long-term debt
principal and interest
[OAR 150-294.352(1)].

FUND: Hwy 101 Sewer Line Debt Fund

This is a debt service fund to receive funds and service debt related to work performed on the main Hwy 101 sewer line in 2004. The beginning balance of the loan was \$1,531,000. The monthly basic sewer portion of a utility bill is \$49.60. \$6 of that amount is dedicated to service this debt. A portion of the General Indirect costs are allocated to this fund for billing, collection, and financial management.

Budget Comments:

Fiscal year 2013-2014 the Budget Committee voted to pay off the debt this fiscal year by transferring funds from the Sewer Reserve Fund (60%), Water Reserve Fund (20%), and the Building Reserve Fund (20%). The loan was paid off in February 2014. The Hwy 101 Sewer Line fund will pay the reserve funds back at 3% interest beginning this fiscal year (14-15).

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
HWY 101 SEWER DEBT FUND							
SERVICES FEES							
62-33-110	MONTHLY DEBT CHARG	109,521.80	116,361.92	116,400.00	116,000.00	116,000.00	116,000.00
	Total SERVICES FEES:	109,521.80	116,361.92	116,400.00	116,000.00	116,000.00	116,000.00
MISCELLANEOUS REVENUE							
62-36-100	INTEREST	515.13	74.05	75.00	50.00	50.00	50.00
	Total MISCELLANEOUS REVENUE:	515.13	74.05	75.00	50.00	50.00	50.00
TRANSFERS IN							
62-39-100	TRANS IN SEWER RESE	.00	.00	462,000.00	.00	.00	.00
62-39-110	TRANS IN WATER RESE	.00	.00	154,000.00	.00	.00	.00
62-39-120	TRANS IN BLDG RESERV	.00	.00	154,000.00	.00	.00	.00
	Total TRANSFERS IN:	.00	.00	770,000.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
CONTINGENCY							
62-40-415	CONTINGENCY	.00	.00	25,000.00	10,000.00	10,000.00	10,000.00
	Total CONTINGENCY:	.00	.00	25,000.00	10,000.00	10,000.00	10,000.00
DEBT SERVICES							
62-40-610	LOAN PRINCIPAL	75,029.00	77,442.00	970,000.00	.00	.00	.00
62-40-620	LOAN INTEREST	40,595.00	32,762.00	23,100.00	.00	.00	.00
62-40-630	DEBT TO RESERVE FUN	.00	.00	67,168.00	90,268.00	90,268.00	90,268.00
62-40-660	RELATED FEES	.00	2,520.00	2,500.00	.00	.00	.00
	Total DEBT SERVICES:	115,624.00	112,724.00	1,062,768.00	90,268.00	90,268.00	90,268.00
TRANSFERS OUT							
62-40-715	GENERAL INDIRECT	.00	7,822.00	8,127.00	8,491.00	8,491.00	8,491.00
	Total TRANSFERS OUT:	.00	7,822.00	8,127.00	8,491.00	8,491.00	8,491.00
	Total EXPENDITURES & REQUIREMENTS:	115,624.00	120,546.00	1,095,895.00	108,759.00	108,759.00	108,759.00
HWY 101 SEWER DEBT FUND Revenue Total:							
		110,036.93	116,435.97	886,475.00	116,050.00	116,050.00	116,050.00
HWY 101 SEWER DEBT FUND Expenditure Total:							
		115,624.00	120,546.00	1,095,895.00	108,759.00	108,759.00	108,759.00
Net Total HWY 101 SEWER DEBT FUND:							
		5,587.07-	4,110.03-	209,420.00-	7,291.00	7,291.00	7,291.00

HWY 101 SEWER DEBT FUND Revenue Total:

110,036.93	116,435.97	886,475.00	116,050.00	116,050.00	116,050.00
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HWY 101 SEWER DEBT FUND Expenditure Total:

115,624.00	120,546.00	1,095,895.00	108,759.00	108,759.00	108,759.00
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Net Total HWY 101 SEWER DEBT FUND:

5,587.07-	4,110.03-	209,420.00-	7,291.00	7,291.00	7,291.00
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HWY 101 SEWER DEBT FUND REVENUE TOTAL	\$	116,050
BEGINNING FUND BALANCE	\$	105,575
TOTAL	\$	221,625

HWY 101 SEWER DEBT FUND EXPENDITURE TOTAL	\$	108,759
ENDING FUND BALANCE	\$	112,866
TOTAL	\$	221,625

FUND: Hunter Creek Heights/Emerald Hills Water LID

This was a debt service fund set up to receive and make payments on the water system extension project. The loan was paid off in FY 2010-2011

Budget Comments:

The fund is closed.

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
HUNTER CRK HGTS/EMERALD HILLS							
MISCELLANEOUS REVENUE							
26-36-100	INTEREST	51.39	.00	.00	.00	.00	.00
26-36-110	MISC REVENUE	105.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		156.39	.00	.00	.00	.00	.00
LID REVENUE							
26-37-100	HCH LID PRINCIPAL	46,748.29	.00	.00	.00	.00	.00
26-37-110	HCH LID INTEREST	719.09	.00	.00	.00	.00	.00
Total LID REVENUE:		47,467.38	.00	.00	.00	.00	.00
TRANSFERS IN							
26-39-140	TRANSFER IN FROM WA	.00	272.00	.00	.00	.00	.00
Total TRANSFERS IN:		.00	272.00	.00	.00	.00	.00
EXPENDITURE AND REQUIREMENTS							
MATERIALS AND SERVICES							
26-40-210	DUES/SUBS/PRINTING/FI	95.25	.00	.00	.00	.00	.00
Total MATERIALS AND SERVICES:		95.25	.00	.00	.00	.00	.00
TRANSFERS OUT							
26-40-710	TRANS OUT WATER RES	19,818.00	51,882.27	.00	.00	.00	.00
Total TRANSFERS OUT:		19,818.00	51,882.27	.00	.00	.00	.00
Total EXPENDITURE AND REQUIREMENTS:		19,913.25	51,882.27	.00	.00	.00	.00
HUNTER CRK HGTS/EMERALD HILLS Revenue Total:		47,623.77	272.00	.00	.00	.00	.00
HUNTER CRK HGTS/EMERALD HILLS Expenditure Total:		19,913.25	51,882.27	.00	.00	.00	.00
Net Total HUNTER CRK HGTS/EMERALD HILLS:		27,710.52	51,610.27-	.00	.00	.00	.00

Enterprise Funds

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].



FUND: Water Utility Fund

Revenue from the sale of domestic drinking water (inside the City limits and within the UGB) to consumers supports the operation of the water treatment and distribution system as well as satisfying fire suppression demands within the fire service area. The Public Works department is funded approximately 50% through this fund.

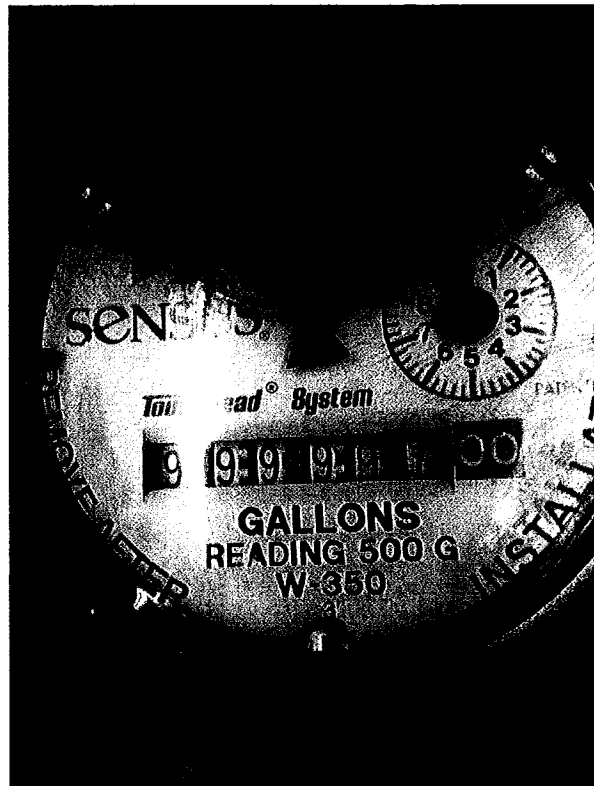
Budget Comments:

An increase in water rates will take effect July 1 based on the Municipal Cost index for the past 12 months. Typically that figure is approximately 2%.

All of the Public Works staff share responsibilities of the Water Department but 3 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer. As previously mentioned a revised Salary Survey was completed this year according to schedule.

Two major capital projects are projected for this fiscal year: a section of the water main from the water plant on Jerry's Flat Road and the replacement of 13 fire hydrants at various locations.

A multi-year cycle of meter replacement will begin this year. Most of the current meters were installed over 20 years ago and have lived their useful life. The PW Superintendent projects this process to take approximately 3 years to change out all of the meters. We have about 1200 meters in service currently.



Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
WATER UTILITY FUND							
MISCELLANEOUS REVENUE							
22-36-100	INTEREST	8,755.83	176.45	250.00	200.00	200.00	200.00
22-36-110	MISC RECEIPTS	.00	2,256.63	2,000.00	2,000.00	2,000.00	2,000.00
22-36-200	SDC INSTALL/MATERIAL	.00	.00	1,000.00	2,000.00	2,000.00	2,000.00
22-36-250	PENALTIES	17,126.12	17,284.18	14,000.00	15,000.00	15,000.00	15,000.00
Total MISCELLANEOUS REVENUE:		25,881.95	19,717.26	17,250.00	19,200.00	19,200.00	19,200.00
WATER SALES							
22-37-200	INSIDE WATER SALES	384,343.60	388,038.45	402,300.00	425,000.00	425,000.00	425,000.00
22-37-210	OUTSIDE WATER SALES	132,182.75	128,407.00	135,000.00	135,000.00	135,000.00	135,000.00
Total WATER SALES:		516,526.35	516,445.45	537,300.00	560,000.00	560,000.00	560,000.00
TRANSFERS IN							
22-39-100	WATER RESERVE	120,000.00	.00	.00	150,000.00	300,000.00	300,000.00
Total TRANSFERS IN:		120,000.00	.00	.00	150,000.00	300,000.00	300,000.00
WATER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
22-40-111	PW SUPERINTENDENT	29,187.65	33,873.72	30,302.00	30,753.00	30,753.00	30,753.00
22-40-112	UTILITY CLERK	14,453.81	.00	.00	.00	.00	.00
22-40-113	PW TECHNICIAN TB	29,347.89	34,860.45	36,130.00	36,671.00	36,671.00	36,671.00
22-40-116	PW LEAD WORKER DS	21,133.81	21,349.16	21,778.00	22,100.00	22,100.00	22,100.00
22-40-117	OVERTIME	223.80	966.80	2,000.00	2,000.00	2,000.00	2,000.00
22-40-118	OPERATOR 1/2 (EP)	1,561.04	17,812.46	18,795.00	19,646.00	19,646.00	19,646.00
22-40-119	OPERATOR 1/2 (JS)	.00	17,248.33	17,716.00	18,127.00	18,127.00	18,127.00
22-40-130	PERS	14,853.00	15,307.09	20,000.00	19,050.00	19,050.00	19,050.00
22-40-131	FICA	7,429.25	9,573.19	9,000.00	9,000.00	9,000.00	9,000.00
22-40-132	WORKERS COMP	3,391.00	7,168.19	7,200.00	7,500.00	7,500.00	7,500.00
22-40-133	MEDICAL INSURANCE	27,553.16	38,819.93	40,500.00	43,000.00	43,000.00	43,000.00
22-40-134	LIFE & LTD INSURANCE	333.25	559.56	600.00	700.00	700.00	700.00
22-40-135	PERS UAL COSTS	7,125.66	6,135.44	.00	.00	.00	.00
22-40-137	COMPENSATED ABSENC	.00	776.00-	.00	.00	.00	.00
Total PERSONNEL SERVICES:		156,593.32	202,898.32	204,021.00	208,547.00	208,547.00	208,547.00
MAT AND SERV DIST & GEN							
22-40-209	WATER DEPOSITS - REF	293.13-	.43-	.00	.00	.00	.00
22-40-210	DUES/SUBS/FEES	6,421.15	4,039.22	5,000.00	5,000.00	5,000.00	5,000.00
22-40-230	TRAVEL & TRAINING	1,458.20	1,291.80	2,000.00	2,000.00	2,000.00	2,000.00
22-40-240	SUPPLIES & EQUIPMENT	4,409.36	1,960.67	6,000.00	6,000.00	6,000.00	6,000.00
22-40-250	EQUIPMENT O & M	9,056.62	9,196.17	14,000.00	14,000.00	14,000.00	14,000.00
22-40-252	SMALL TOOLS & EQUIP	1,411.94	2,502.38	2,500.00	2,500.00	2,500.00	2,500.00
22-40-254	MATERIALS & FITTINGS	10,365.09	8,320.75	10,000.00	10,000.00	10,000.00	10,000.00
22-40-255	CROSS CONNECTION C	.00	350.00	500.00	500.00	500.00	500.00
22-40-262	WATER TANK REPAIR	25.00	.00	.00	.00	.00	.00
22-40-265	BUILDING & GROUNDS	423.74	591.69	1,500.00	1,500.00	1,500.00	1,500.00
22-40-268	SYSTEM CONSTRUCTIO	21,311.29	20,467.71	25,000.00	25,000.00	25,000.00	25,000.00
22-40-270	ELECTRICITY	15,868.31	6,751.11	12,000.00	5,000.00	5,000.00	5,000.00
22-40-272	LABORATORY TESTING	553.95	1,698.43	1,500.00	2,000.00	2,000.00	2,000.00
22-40-275	GARBAGE	1,694.42	844.41	2,000.00	2,000.00	2,000.00	2,000.00
22-40-279	OSHA REQUIRED EXPEN	2,950.82	1,856.59	3,000.00	3,000.00	3,000.00	3,000.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
22-40-280	TELEPHONE/COMMUNIC	3,920.18	.00	.00	.00	.00	.00
22-40-285	FUEL	4,684.93	4,028.39	4,500.00	7,200.00	7,200.00	7,200.00
22-40-295	CONTRACT SERVICES	25,825.25	24,133.16	100,000.00	100,000.00	100,000.00	100,000.00
Total MAT AND SERV DIST & GEN:		110,087.12	88,032.05	189,500.00	185,700.00	185,700.00	185,700.00
CONTINGENCY & RESERVES							
22-40-415	CONTINGENCY	.00	.00	150,000.00	150,000.00	100,000.00	100,000.00
Total CONTINGENCY & RESERVES:		.00	.00	150,000.00	150,000.00	100,000.00	100,000.00
CAPITAL OUTLAY							
22-40-515	CAPITAL EQUIPMENT	.00	5,365.00	80,000.00	120,000.00	110,000.00	110,000.00
22-40-520	WATER TANK RECOATIN	122,186.10	61,188.13	.00	.00	.00	.00
22-40-530	SYS CONST & REPLACE	123,276.36	.00	20,000.00	255,000.00	455,000.00	455,000.00
Total CAPITAL OUTLAY:		245,462.46	66,553.13	100,000.00	375,000.00	565,000.00	565,000.00
Total WATER UTILITY EXPENDITURES:		512,142.90	357,483.50	643,521.00	919,247.00	1,059,247.00	1,059,247.00
MAT AND SERV INTAKE & TRTMNT							
MAT AND SERV INTAKE & TRTMNT							
22-41-210	DUES/PRINTING/FILING	1,509.63	832.91	1,000.00	1,000.00	1,000.00	1,000.00
22-41-231	TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
22-41-240	SUPPLIES & EQUIPMENT	.00	.00	100.00	100.00	100.00	100.00
22-41-250	EQUIPMENT & PLANT O	14,581.29	8,669.74	12,000.00	12,000.00	12,000.00	12,000.00
22-41-251	TREATMENT & CHEMICA	12,429.55	15,072.23	14,000.00	14,000.00	14,000.00	14,000.00
22-41-252	SMALL TOOLS & EQUIPM	162.31	1,246.01	1,000.00	1,200.00	1,200.00	1,200.00
22-41-265	BUILDING & GROUNDS	1,351.58	568.30	2,000.00	2,000.00	2,000.00	2,000.00
22-41-270	ELECTRICITY	27,364.40	25,337.55	30,000.00	30,000.00	30,000.00	30,000.00
22-41-272	LABORATORY TESTING	2,093.96	1,285.00	3,000.00	4,000.00	4,000.00	4,000.00
22-41-280	TELEPHONE/COMMUNIC	291.90	.00	.00	.00	.00	.00
22-41-295	CONTRACT SERVICES	3,260.20	2,259.13	5,000.00	10,000.00	10,000.00	10,000.00
Total MAT AND SERV INTAKE & TRTMNT:		63,044.82	55,270.87	69,100.00	75,300.00	75,300.00	75,300.00
TRANSFERS OUT							
22-41-711	BUILDING RESERVE	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-713	WTP RESERVE FUND	.00	25,000.00	.00	.00	.00	.00
22-41-714	GENERAL INDIRECT	102,819.00	132,805.00	143,294.00	152,267.00	152,267.00	152,267.00
22-41-715	NONINSURED LOSS	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00
22-41-716	TRANS OUT TO WATER	150,000.00	.00	.00	.00	.00	.00
Total TRANSFERS OUT:		257,819.00	164,305.00	149,294.00	158,267.00	158,267.00	158,267.00
Total MAT AND SERV INTAKE & TRTMNT:		320,863.82	219,575.87	218,394.00	233,567.00	233,567.00	233,567.00
WATER UTILITY FUND Revenue Total:		662,408.30	536,162.71	554,550.00	729,200.00	879,200.00	879,200.00
WATER UTILITY FUND Expenditure Total:		833,006.72	577,059.37	861,915.00	1,152,814.00	1,292,814.00	1,292,814.00

City of Gold Beach

PROPOSED FISCAL YEAR 2014-2015 BUDGET

Period: 07/14

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
Net Total WATER UTILITY FUND:		170,598.42-	40,896.66-	307,365.00-	423,614.00-	413,614.00-	413,614.00-

WATER UTILITY FUND REVENUE TOTAL \$ 879,200

BEGINNING FUND BALANCE \$ 550,208

TOTAL \$ 1,429,408

WATER UTILITY FUND EXPENDITURE TOTAL \$ 1,292,814

ENDING FUND BALANCE \$ 136,594

TOTAL \$ 1,429,408

FUND: Wastewater Utility

The City operates a wastewater collection and treatment system to effectively collect and treat all waste generated by the residents and commercial businesses within Gold Beach proper and parts of Hunter Creek. Of the \$49.60 basic monthly sewer fee, \$20.60 is currently allocated to the Sewer Utility Fund. The Public Works Department is funded approximately 50% from this fund.

Budget Comments:

All of the Public Works staff share responsibilities of the Sewer Department but 2.5 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer.



An increase in sewer rates will take effect July 1 based on the Municipal Cost index for the past 12 months. Typically that figure is approximately 2%.

23-40-295 Contract Services has two research items: approximately 40K for easement research, creation, and legal

review; and a Mixing Zone study which is required by DEQ for any overflow discharge into Riley Creek.

23-40-261 Plant O&M has a significant increase to cover the cost of disposal of biosolids.

23-40-540 Capital Equipment is to purchase a manure spreader that can be pulled behind our tractor. We are working on getting a local farm source to spread the biosolids we have to currently haul off.

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
SEWER UTILITY FUND							
MISCELLANEOUS REVENUE							
23-36-100	INTEREST	1,016.94	118.24	150.00	100.00	100.00	100.00
23-36-110	MISC RECEIPTS	9,154.97	5,840.50	6,000.00	6,000.00	6,000.00	6,000.00
23-36-200	SDC INSTALL/MAT/LABO	.00	.00	1,000.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		10,171.91	5,958.74	7,150.00	6,100.00	6,100.00	6,100.00
SERVICE CHARGES							
23-37-200	SEWER CHARGE	378,983.58	394,355.89	357,000.00	380,000.00	380,000.00	380,000.00
Total SERVICE CHARGES:		378,983.58	394,355.89	357,000.00	380,000.00	380,000.00	380,000.00
Source: 39							
23-39-100	TRANS IN SEWER RESE	.00	.00	.00	100,000.00	100,000.00	100,000.00
Total Source: 39:		.00	.00	.00	100,000.00	100,000.00	100,000.00
SEWER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
23-40-110	PW SUPERINTENDENT	29,187.64	33,873.42	30,302.00	30,752.00	30,752.00	30,752.00
23-40-111	PW ASST SUPER RH	48,218.86	50,323.29	51,043.00	51,813.00	51,813.00	51,813.00
23-40-112	UTILITY CLERK (RD)	14,453.78	.00	.00	.00	.00	.00
23-40-113	PW OPERATOR (EP)	34,498.35	19,287.32	18,800.00	19,646.00	19,646.00	19,646.00
23-40-117	OVERTIME	.00	315.13	1,500.00	1,500.00	1,500.00	1,500.00
23-40-118	OPERATOR 1/2 (JS)	.00	17,059.90	17,716.00	18,127.00	18,127.00	18,127.00
23-40-130	PERS	15,127.27	21,177.34	18,000.00	19,040.00	19,040.00	19,040.00
23-40-131	FICA	9,647.19	8,996.52	9,400.00	9,400.00	9,400.00	9,400.00
23-40-132	WORKERS COMP	6,486.00	10,154.70	11,000.00	13,000.00	13,000.00	13,000.00
23-40-133	MEDICAL INSURANCE	21,551.60	34,034.51	36,000.00	36,260.00	36,260.00	36,260.00
23-40-134	LIFE & LTD INSURANCE	334.08	419.05	450.00	500.00	500.00	500.00
23-40-135	PERS UAL COSTS	5,821.59	6,911.90	.00	.00	.00	.00
23-40-137	COMPENSATED ABSENC	.00	4,170.00-	.00	.00	.00	.00
Total PERSONNEL SERVICES:		185,326.36	198,383.08	194,211.00	200,038.00	200,038.00	200,038.00
MATERIALS AND SERVICES							
23-40-210	DUES/SUBS/FEES/PRINT	6,824.29	2,496.82	4,000.00	4,000.00	4,000.00	4,000.00
23-40-220	DRAINFIELD LEASE	.00	.00	.00	2,100.00	2,100.00	2,100.00
23-40-230	TRAVEL & TRAINING	2,149.09	1,131.38	2,000.00	2,000.00	2,000.00	2,000.00
23-40-231	OSHA REQUIRED EXP	970.84	1,211.08	1,000.00	1,000.00	1,000.00	1,000.00
23-40-240	SUPPLIES & EQUIPMENT	1,332.37	809.47	4,000.00	4,000.00	4,000.00	4,000.00
23-40-250	EQUIPMENT O & M	7,777.97	7,088.90	10,000.00	10,000.00	10,000.00	10,000.00
23-40-252	SMALL TOOLS/EQUIPME	1,221.11	554.39	1,200.00	1,200.00	1,200.00	1,200.00
23-40-253	MATERIALS & FITTINGS	367.01	742.41	3,000.00	3,000.00	3,000.00	3,000.00
23-40-260	SEWER/SYSTEM CONST	7,110.70	3,857.98	8,000.00	8,000.00	8,000.00	8,000.00
23-40-261	PLANT O & M	4,883.10	7,103.09	10,000.00	63,000.00	63,000.00	63,000.00
23-40-265	BUILDING/GROUNDS O &	487.65	106.99	1,500.00	1,500.00	1,500.00	1,500.00
23-40-270	ELECTRICITY	62,629.10	56,332.31	60,000.00	50,000.00	50,000.00	50,000.00
23-40-272	LABORATORY TESTING	7,303.93	7,234.80	9,000.00	9,000.00	9,000.00	9,000.00
23-40-275	GARBAGE	1,573.39	1,830.78	4,000.00	4,000.00	4,000.00	4,000.00
23-40-280	TELEPHONE COMM	3,340.87	.00	.00	.00	.00	.00
23-40-285	FUEL	4,711.98	3,672.94	4,500.00	4,500.00	4,500.00	4,500.00
23-40-295	CONTRACT SERVICES	10,605.19	3,409.50	60,000.00	100,000.00	100,000.00	100,000.00

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
Total MATERIALS AND SERVICES:		123,288.59	97,582.84	182,200.00	267,300.00	267,300.00	267,300.00
CONTINGENCY & RESERVES							
23-40-415	CONTINGENCY	.00	.00	183,000.00	150,000.00	150,000.00	150,000.00
Total CONTINGENCY & RESERVES:		.00	.00	183,000.00	150,000.00	150,000.00	150,000.00
CAPITAL OUTLAY							
23-40-530	SYSTEM CONST & REPL	4,340.62	6,075.74	.00	.00	.00	.00
23-40-540	CAPITAL EQUIPMENT	.00	.00	.00	25,000.00	25,000.00	25,000.00
Total CAPITAL OUTLAY:		4,340.62	6,075.74	.00	25,000.00	25,000.00	25,000.00
TRANSFERS OUT							
23-40-710	BUILDING RESERVE	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-715	GENERAL INDIRECT	102,026.00	138,608.00	148,407.00	152,003.00	152,003.00	152,003.00
23-40-720	NON INSURED LOSS	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00
23-40-730	STP RESERVE	169,000.00	50,000.00	.00	.00	.00	.00
Total TRANSFERS OUT:		276,026.00	195,108.00	154,407.00	158,003.00	158,003.00	158,003.00
Total SEWER UTILITY EXPENDITURES:		588,981.57	497,149.66	713,818.00	800,341.00	800,341.00	800,341.00
SEWER UTILITY FUND Revenue Total:		389,155.49	400,314.63	364,150.00	486,100.00	486,100.00	486,100.00
SEWER UTILITY FUND Expenditure Total:		588,981.57	497,149.66	713,818.00	800,341.00	800,341.00	800,341.00
Net Total SEWER UTILITY FUND:		199,826.08-	96,835.03-	349,668.00-	314,241.00-	314,241.00-	314,241.00-

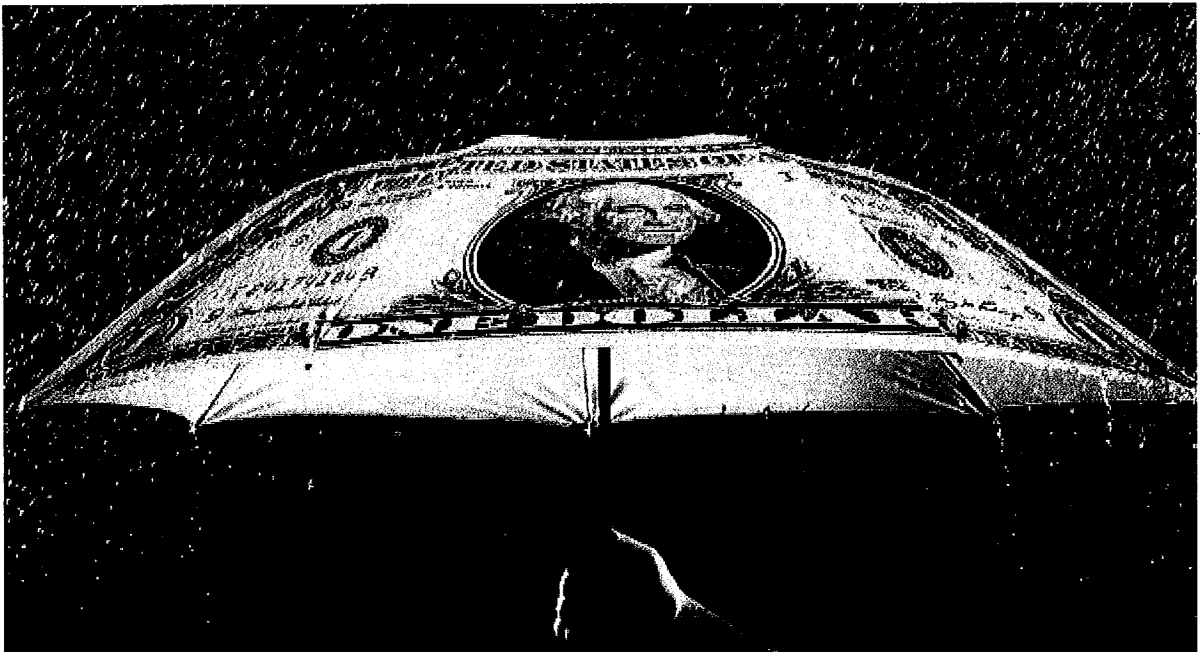
SEWER UTILITY FUND Revenue Total:	389,155.49	400,314.63	364,150.00	486,100.00	486,100.00	486,100.00
SEWER UTILITY FUND Expenditure Total:	588,981.57	497,149.66	713,818.00	800,341.00	800,341.00	800,341.00
Net Total SEWER UTILITY FUND:	199,826.08-	96,835.03-	349,668.00-	314,241.00-	314,241.00-	314,241.00-

SEWER UTILITY FUND REVENUE TOTAL	\$	486,100
BEGINNING FUND BALANCE	\$	450,000
TOTAL	\$	936,100

SEWER UTILITY FUND EXPENDITURE TOTAL	\$	800,341
ENDING FUND BALANCE	\$	135,759
TOTAL	\$	936,100

Reserve Funds

Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.525].



COPY OF THE FY 2012-2013 RESERVE FUND RESOLUTION

RESOLUTION R1213-18

**A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTIONS R0910-29, R0910-30, R1011-
41, R1112-39, ANY RESOLUTIONS THAT MAY BE IN CONFLICT**

WHEREAS: Oregon Revised Statutes Section 294.346 gives authority to the governing body of a municipal corporation to establish by ordinance or resolution one or more reserve funds to accumulate and expend monies for purposes specified in ORS 280.050; and

WHEREAS: ORS 294.346 further requires the governing body review its municipal reserve funds of not less frequency than every ten years to determine whether each fund so reviewed will be continued or abolished; and

WHEREAS: the Gold Beach City Council is specifically desirous of complying with ORS 294.346

NOW, THEREFORE, BE IT RESOLVED that the City of Gold Beach City Council hereby reaffirms the purpose and review periods for the following reserve funds:

Fleet Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to purchase replacement vehicles as needed for the various city departments. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41.

This fund shall be reviewed in May 2014

Parks Reserve Fund

The purpose of this fund is to accumulate revenues to pay for major remodeling projects or capital improvements to the City's parks. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41.

This fund shall be reviewed in May 2014

General Reserve Fund

The purpose of this fund is to accumulate revenues consistent with the City's adopted Business Plan which states the City desires to have a yearly contingency of at least 5% as a safety net for unanticipated General Fund expenditures. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41.

This fund shall be reviewed in May 2014

Water Deposits Reserve Fund

The purpose of this fund is to segregate out the Water Deposits payable from the Water Utility fund. These funds are customer deposits retained by the city for utility services. This reserve fund is funded solely by customer water deposits.

This reserve fund was established by Resolution R1011-41.

This fund shall be reviewed in May 2014

Vehicle Damage, Non-insured Losses, & Unemployment Reserve Fund

The purpose of this fund is to accumulate revenues to pay for vehicular damages and losses not covered by the City's insurance policies and for unemployment expenses incurred when an employee involuntarily (through termination or layoff) ceases to work for the City. This reserve is funded through transfers from the General Fund, Water Utility and Sewer Utility. This fund shall maintain a balance of at least \$100,000.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39.

This fund shall be reviewed in May 2014

Culvert Replacement Reserve Fund

The purpose of this fund is to accumulate revenues to fund major culvert repairs to the City's stormwater infrastructure. This reserve fund is funded through fund transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1112-39.

This fund shall be reviewed in May 2015

Building Reserve Fund

The purpose of this fund is to accumulate revenues to pay for major remodeling projects, building repairs, and replacement of municipal owned buildings. This reserve is funded through fund transfers designated specifically for this purpose.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39.

This fund shall be reviewed in May 2016

Sewer Treatment Reserve Fund

The purpose of this reserve fund is to receive and accumulate funds to pay for major improvements and expansion of the City's wastewater treatment facility. This fund shall continue for fiscal year 2013-2014 and shall be reviewed next budget year for possible conversion to a debt reserve fund.

This fund was established April 2001, reaffirmed by Resolution R0910-30, R1011-41, and R1112-39.

This fund shall be reviewed in May 2016

Water Reserve Fund

The purpose of this fund is to accumulate revenues to pay for capital repairs and improvements to the City's water system infrastructure. This reserve was formerly funded

through fund transfers from the Water Utility Fund. Effective fiscal year 2013-2014 it will be funded by a monthly \$2 per water account reserve fund charge.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39.

This fund shall be reviewed in May 2016

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
BUILDING RESERVE FUND							
MISCELLANEOUS REVENUE							
93-36-100	INTEREST	678.19	109.49	25.00	100.00	100.00	100.00
93-36-120	HWY 101 LOAN	.00	.00	.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		678.19	109.49	25.00	18,154.00	18,154.00	18,154.00
TRANSFERS IN CITY HALL							
93-39-100	GENERAL FUND	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
93-39-130	WATER FUND	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
93-39-140	SEWER FUND	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN CITY HALL:		3,000.00	6,000.00	11,000.00	11,000.00	11,000.00	11,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
93-40-240	BUILDING EXPENDITURE	.00	7,024.49	19,500.00	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:		.00	7,024.49	19,500.00	10,000.00	10,000.00	10,000.00
Category: 3							
93-40-315	EXPENDITURE RESERVE	.00	.00	135,525.00	234,163.00	234,163.00	234,163.00
Total Category: 3:		.00	.00	135,525.00	234,163.00	234,163.00	234,163.00
CAPITAL OUTLAY							
93-40-561	CITY HALL CAPITAL OUT	6,197.96	.00	.00	.00	.00	.00
93-40-570	VISITOR CENTER CAP O	5,040.42	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		11,238.38	.00	.00	.00	.00	.00
TRANSFERS OUT							
93-40-710	TRANS OUT TO GEN FU	.00	10,000.00	50,000.00	.00	.00	.00
93-40-720	TRANS OUT TO HWY 101	.00	.00	154,000.00	.00	.00	.00
Total TRANSFERS OUT:		.00	10,000.00	204,000.00	.00	.00	.00
Total EXPENDITURES & REQUIREMENTS:		11,238.38	17,024.49	359,025.00	244,163.00	244,163.00	244,163.00
BUILDING RESERVE FUND Revenue Total:		3,678.19	6,109.49	11,025.00	29,154.00	29,154.00	29,154.00
BUILDING RESERVE FUND Expenditure Total:		11,238.38	17,024.49	359,025.00	244,163.00	244,163.00	244,163.00
Net Total BUILDING RESERVE FUND:		7,560.19-	10,915.00-	348,000.00-	215,009.00-	215,009.00-	215,009.00-

BUILDING RESERVE FUND Revenue Total:	<u>3,678.19</u>	<u>6,109.49</u>	<u>11,025.00</u>	<u>29,154.00</u>	<u>29,154.00</u>	<u>29,154.00</u>
BUILDING RESERVE FUND Expenditure Total:	<u>11,238.38</u>	<u>17,024.49</u>	<u>359,025.00</u>	<u>244,163.00</u>	<u>244,163.00</u>	<u>244,163.00</u>
Net Total BUILDING RESERVE FUND:	<u>7,560.19-</u>	<u>10,915.00-</u>	<u>348,000.00-</u>	<u>215,009.00-</u>	<u>215,009.00-</u>	<u>215,009.00-</u>

BUILDING RESERVE FUND REVENUE TOTAL	\$	29,154
BEGINNING FUND BALANCE	\$	215,009
TOTAL	\$	244,163
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BUILDING RESERVE FUND EXPENDITURE TOTAL	\$	244,163
ENDING FUND BALANCE	\$	-
TOTAL	\$	244,163
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Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
FLEET REPLACEMENT FUND							
MISCELLANEOUS REVENUE							
91-36-100	INTEREST	22.41	11.46	25.00	10.00	10.00	10.00
Total MISCELLANEOUS REVENUE:		22.41	11.46	25.00	10.00	10.00	10.00
TRANSFERS IN							
91-39-100	TRANSFER IN FROM GE	.00	21,000.00	.00	.00	.00	.00
91-39-110	ST REVENUE SHARING	34,550.00	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS IN:		34,550.00	39,000.00	20,000.00	20,000.00	20,000.00	20,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
91-40-290	VEHICLE PURCHASE	.00	32,270.64	31,500.00	38,000.00	38,000.00	38,000.00
Total MATERIALS AND SERVICES:		.00	32,270.64	31,500.00	38,000.00	38,000.00	38,000.00
Category: 3							
91-40-315	EXPENDITURE RESERVE	.00	.00	29,525.00	12,004.00	12,004.00	12,004.00
Total Category: 3:		.00	.00	29,525.00	12,004.00	12,004.00	12,004.00
Total EXPENDITURES & REQUIREMENTS:		.00	32,270.64	61,025.00	50,004.00	50,004.00	50,004.00
FLEET REPLACEMENT FUND Revenue Total:		34,572.41	39,011.46	20,025.00	20,010.00	20,010.00	20,010.00
FLEET REPLACEMENT FUND Expenditure Total:		.00	32,270.64	61,025.00	50,004.00	50,004.00	50,004.00
Net Total FLEET REPLACEMENT FUND:		34,572.41	6,740.82	41,000.00-	29,994.00-	29,994.00-	29,994.00-

FLEET REPLACEMENT RESERVE FUND REVENUE TOTAL	\$	20,010
BEGINNING FUND BALANCE	\$	29,994
TOTAL	\$	50,004

FLEET REPLACEMENT RESERVE FUND EXPENDITURE TOTAL	\$	50,004
ENDING FUND BALANCE	\$	-
TOTAL	\$	50,004

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
PARKS RESERVE FUND							
MISCELLANEOUS REVENUE							
95-36-100	INTEREST	3.99	2.94	15.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		3.99	2.94	15.00	5.00	5.00	5.00
TRANSFERS IN							
95-39-100	GENERAL FUND	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total TRANSFERS IN:		6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
EXPENDITURES & REQUIREMENTS							
Category: 3							
95-40-315	EXPENDITURE RESERVE	.00	.00	16,015.00	21,015.00	21,015.00	21,015.00
Total Category: 3:		.00	.00	16,015.00	21,015.00	21,015.00	21,015.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	16,015.00	21,015.00	21,015.00	21,015.00
PARKS RESERVE FUND Revenue Total:		6,003.99	5,002.94	5,015.00	5,005.00	5,005.00	5,005.00
PARKS RESERVE FUND Expenditure Total:		.00	.00	16,015.00	21,015.00	21,015.00	21,015.00
Net Total PARKS RESERVE FUND:		6,003.99	5,002.94	11,000.00-	16,010.00-	16,010.00-	16,010.00-

PARKS RESERVE FUND REVENUE TOTAL	\$	5,005
BEGINNING FUND BALANCE	\$	16,010
TOTAL	\$	21,015

PARKS RESERVE FUND EXPENDITURE TOTAL	\$	21,015
ENDING FUND BALANCE	\$	-
TOTAL	\$	21,015

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
NONINSURED/VEH DAM/UNEMPLOY							
MISCELLANEOUS REVENUE							
92-36-100	INTEREST	113.42	25.24	25.00	25.00	25.00	25.00
Total MISCELLANEOUS REVENUE:		113.42	25.24	25.00	25.00	25.00	25.00
TRANSFERS IN							
92-39-100	GENERAL FUND	7,000.00	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00
92-39-120	WATER FUND	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00
92-39-130	SEWER FUND	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00
Total TRANSFERS IN:		14,000.00	14,000.00	11,000.00	11,000.00	11,000.00	11,000.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
92-40-290	UNEMPLOYMENT	6,217.85	583.18	5,000.00	5,000.00	5,000.00	5,000.00
92-40-297	NONINSURED LOSS	.00	.00	3,500.00	3,500.00	3,500.00	3,500.00
Total MATERIALS AND SERVICES:		6,217.85	583.18	8,500.00	8,500.00	8,500.00	8,500.00
Category: 3							
92-40-315	EXPENDITURE RESERVE	.00	.00	85,525.00	92,510.00	92,510.00	92,510.00
Total Category: 3:		.00	.00	85,525.00	92,510.00	92,510.00	92,510.00
Total EXPENDITURES & REQUIREMENTS:		6,217.85	583.18	94,025.00	101,010.00	101,010.00	101,010.00
NONINSURED/VEH DAM/UNEMPLOY Revenue Total:		14,113.42	14,025.24	11,025.00	11,025.00	11,025.00	11,025.00
NONINSURED/VEH DAM/UNEMPLOY Expenditure Total:		6,217.85	583.18	94,025.00	101,010.00	101,010.00	101,010.00
Net Total NONINSURED/VEH DAM/UNEMPLOY:		7,895.57	13,442.06	83,000.00-	89,985.00-	89,985.00-	89,985.00-

NONINSURED/VEH DAMAGE/UNEMPLOY RESERVE FUND REVENUE TOTAL	\$	11,025
BEGINNING FUND BALANCE	\$	89,985
TOTAL	\$	101,010

NONINSURED/VEH DAMAGE/UNEMPLOY RESERVE FUND EXPENDITURE TOTAL	\$	101,010
ENDING FUND BALANCE	\$	-
TOTAL	\$	101,010

City of Gold Beach

PROPOSED FISCAL YEAR 2014-2015 BUDGET

Period: 07/14

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
GENERAL FUND RESERVE							
MISCELLANEOUS REVENUE							
96-36-100	INTEREST	4.31	4.03	10.00	5.00	5.00	5.00
Total MISCELLANEOUS REVENUE:		4.31	4.03	10.00	5.00	5.00	5.00
TRANSFERS IN							
96-39-100	GENERAL FUND	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Total TRANSFERS IN:		6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
EXPENDITURES & REQUIREMENTS							
Category: 3							
96-40-315	EXPENDITURE RESERVE	.00	.00	19,510.00	26,017.00	26,017.00	26,017.00
Total Category: 3:		.00	.00	19,510.00	26,017.00	26,017.00	26,017.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	19,510.00	26,017.00	26,017.00	26,017.00
GENERAL FUND RESERVE Revenue Total:		6,504.31	6,504.03	6,510.00	6,505.00	6,505.00	6,505.00
GENERAL FUND RESERVE Expenditure Total:		.00	.00	19,510.00	26,017.00	26,017.00	26,017.00
Net Total GENERAL FUND RESERVE:		6,504.31	6,504.03	13,000.00-	19,512.00-	19,512.00-	19,512.00-

GENERAL FUND RESERVE FUND REVENUE TOTAL \$ 6,505

BEGINNING FUND BALANCE \$ 19,512

TOTAL \$ 26,017

GENERAL FUND RESERVE FUND EXPENDITURE TOTAL \$ 26,017

ENDING FUND BALANCE \$ -

TOTAL \$ 26,017

00076

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
WATER RESERVE FUND							
CHARGES AND FEES							
64-32-200	RESERVE CHARGE	.00	.00	28,800.00	32,000.00	32,000.00	32,000.00
Total CHARGES AND FEES:		.00	.00	28,800.00	32,000.00	32,000.00	32,000.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST	127.24	37,599.98	150.00	90.00	90.00	90.00
64-36-110	HCH/EM HILLS REVENUE	.00	3,707.40	500.00	500.00	500.00	500.00
64-36-120	HWY 101 LOAN	.00	.00	.00	18,054.00	18,054.00	18,054.00
Total MISCELLANEOUS REVENUE:		127.24	41,307.38	650.00	18,644.00	18,644.00	18,644.00
TRANSFERS IN							
64-39-110	TRANSFER IN-WATER FU	.00	25,000.00	.00	.00	.00	.00
64-39-130	TRANS IN HCH WATER	19,818.00	51,882.27	.00	.00	.00	.00
Total TRANSFERS IN:		19,818.00	76,882.27	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
Category: 3							
64-40-315	EXPENDITURE RESERVE	.00	.00	100,000.00	.00	.00	.00
Total Category: 3:		.00	.00	100,000.00	.00	.00	.00
TRANSFERS OUT							
64-40-710	TRANSFER OUT TO HCH/	.00	272.00	.00	.00	.00	.00
64-40-720	TRANS OUT TO WATER	120,000.00	.00	.00	150,000.00	300,000.00	300,000.00
64-40-730	TRANS OUT TO HWY 101	.00	.00	154,000.00	.00	.00	.00
Total TRANSFERS OUT:		120,000.00	272.00	154,000.00	150,000.00	300,000.00	300,000.00
Total EXPENDITURES & REQUIREMENTS:		120,000.00	272.00	254,000.00	150,000.00	300,000.00	300,000.00
WATER RESERVE FUND Revenue Total:		19,945.24	118,189.65	29,450.00	50,644.00	50,644.00	50,644.00
WATER RESERVE FUND Expenditure Total:		120,000.00	272.00	254,000.00	150,000.00	300,000.00	300,000.00
Net Total WATER RESERVE FUND:		100,054.76-	117,917.65	224,550.00-	99,356.00-	249,356.00-	249,356.00-

WATER RESERVE FUND Revenue Total:

19,945.24	118,189.65	29,450.00	50,644.00	50,644.00	50,644.00
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WATER RESERVE FUND Expenditure Total:

120,000.00	272.00	254,000.00	150,000.00	300,000.00	300,000.00
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Net Total WATER RESERVE FUND:

100,054.76-	117,917.65	224,550.00-	99,356.00-	249,356.00-	249,356.00-
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WATER RESERVE FUND REVENUE TOTAL	\$	50,644
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BEGINNING FUND BALANCE	\$	279,356
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TOTAL	\$	330,000
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WATER RESERVE FUND EXPENDITURE TOTAL	\$	300,000
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ENDING FUND BALANCE	\$	30,000
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TOTAL	\$	330,000
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Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
WATER DEPOSITS RESERVE							
MISCELLANEOUS REVENUE							
97-38-100	INTEREST	9.72	60.82	50.00	40.00	40.00	40.00
97-38-110	DEPOSITS RECEIVED	15,309.00	20,586.81	14,000.00	14,000.00	14,000.00	14,000.00
Total MISCELLANEOUS REVENUE:		15,318.72	20,647.63	14,050.00	14,040.00	14,040.00	14,040.00
TRANSFERS IN							
97-39-120	TRANSFER IN FROM WA	150,000.00	597.00	.00	.00	.00	.00
Total TRANSFERS IN:		150,000.00	597.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
97-40-290	DEPOSIT REFUNDS	19,598.31	9,568.49	14,000.00	14,000.00	14,000.00	14,000.00
Total MATERIALS AND SERVICES:		19,598.31	9,568.49	14,000.00	14,000.00	14,000.00	14,000.00
Category: 3							
97-40-315	EXPENDITURE RESERVE	.00	.00	152,004.00	163,839.00	163,839.00	163,839.00
Total Category: 3:		.00	.00	152,004.00	163,839.00	163,839.00	163,839.00
Total EXPENDITURES & REQUIREMENTS:		19,598.31	9,568.49	166,004.00	177,839.00	177,839.00	177,839.00
WATER DEPOSITS RESERVE Revenue Total:		165,318.72	21,244.63	14,050.00	14,040.00	14,040.00	14,040.00
WATER DEPOSITS RESERVE Expenditure Total:		19,598.31	9,568.49	166,004.00	177,839.00	177,839.00	177,839.00
Net Total WATER DEPOSITS RESERVE:		145,720.41	11,676.14	151,954.00-	163,799.00-	163,799.00-	163,799.00-

WATER DEPOSITS RESERVE FUND REVENUE TOTAL	\$	14,040
BEGINNING FUND BALANCE	\$	163,799
TOTAL	\$	177,839

WATER DEPOSITS RESERVE FUND EXPENDITURE TOTAL	\$	177,839
ENDING FUND BALANCE	\$	-
TOTAL	\$	177,839

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
SEWER RESERVE FUND							
CHARGES AND FEES							
74-32-150	RESERVE CHARGE	31,783.96	31,312.00	30,000.00	30,000.00	30,000.00	30,000.00
74-32-155	STP DEBT CHARGE	387,567.55	383,232.65	385,000.00	385,000.00	385,000.00	385,000.00
Total CHARGES AND FEES:		419,351.51	414,544.65	415,000.00	415,000.00	415,000.00	415,000.00
MISCELLANEOUS REVENUE							
74-36-100	INTEREST	2,114.31	370.08	400.00	400.00	400.00	400.00
74-36-110	MISC RECEIPTS	.00	282.11	.00	.00	.00	.00
74-36-120	HWY 101 LOAN	.00	.00	.00	54,160.00	54,160.00	54,160.00
74-36-130	STREET SWEEPER LOA	.00	.00	.00	29,000.00	29,000.00	29,000.00
Total MISCELLANEOUS REVENUE:		2,114.31	652.19	400.00	83,560.00	83,560.00	83,560.00
TRANSFERS IN							
74-39-110	TRANSFER IN FROM SE	169,000.00	50,000.00	.00	.00	.00	.00
Total TRANSFERS IN:		169,000.00	50,000.00	.00	.00	.00	.00
EXPENDITURES & REQUIREMENTS							
MATERIALS AND SERVICES							
74-40-200	FOG GRANTS/LOANS	.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
Total MATERIALS AND SERVICES:		.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
Category: 3							
74-40-315	EXPENDITURE RESERVE	.00	.00	352,939.00	100,000.00	100,000.00	100,000.00
Total Category: 3:		.00	.00	352,939.00	100,000.00	100,000.00	100,000.00
DEBT SERVICES							
74-40-610	R37812 LOAN PAYMENT	49,880.00	49,880.00	50,000.00	.00	.00	.00
74-40-620	Y09001 LOAN PAYMENT	.00	195,742.70	85,000.00	75,000.00	75,000.00	75,000.00
74-40-630	USDA 92-08 LOAN	.00	.00	.00	163,000.00	163,000.00	163,000.00
74-40-640	R37813 LOAN	.00	.00	.00	263,000.00	263,000.00	263,000.00
Total DEBT SERVICES:		49,880.00	245,622.70	135,000.00	501,000.00	501,000.00	501,000.00
TRANSFERS OUT							
74-40-720	TRANS OUT TO WWTP P	969,730.00	.00	444,000.00	444,000.00	444,000.00	444,000.00
74-40-730	TRANS OUT STREETS	.00	140,000.00	.00	.00	.00	.00
74-40-740	TRANS OUT HWY 101 DE	.00	.00	462,000.00	.00	.00	.00
74-40-750	TRANS OUT SEWER UTIL	.00	.00	.00	100,000.00	100,000.00	100,000.00
Total TRANSFERS OUT:		969,730.00	140,000.00	906,000.00	544,000.00	544,000.00	544,000.00
Total EXPENDITURES & REQUIREMENTS:		1,019,610.00	385,622.70	1,543,939.00	1,295,000.00	1,295,000.00	1,295,000.00
SEWER RESERVE FUND Revenue Total:							
		590,465.82	465,196.84	415,400.00	498,560.00	498,560.00	498,560.00
SEWER RESERVE FUND Expenditure Total:							
		1,019,610.00	385,622.70	1,543,939.00	1,295,000.00	1,295,000.00	1,295,000.00

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City of Gold Beach

PROPOSED FISCAL YEAR 2014-2015 BUDGET

Period: 07/14

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
Net Total SEWER RESERVE FUND:		429,144.18-	79,574.14	1,128,539.00-	796,440.00-	796,440.00-	796,440.00-

SEWER RESERVE FUND REVENUE TOTAL \$ 498,560

BEGINNING FUND BALANCE \$ 1,009,821

TOTAL \$ 1,508,381

SEWER RESERVE FUND EXPENDITURE TOTAL \$ 1,295,000

ENDING FUND BALANCE \$ 213,381

TOTAL \$ 1,508,381

00081

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
FIRE TRUCK RESERVE FUND							
LOCAL OPTION TAX LEVY							
94-31-110	PRIOR YR TAXES	3,953.97	2,494.66	1,600.00	700.00	700.00	700.00
94-31-130	FIRE TRUCK LEVY	36,855.53	.00	.00	.00	.00	.00
Total LOCAL OPTION TAX LEVY:		40,809.50	2,494.66	1,600.00	700.00	700.00	700.00
MISCELLANEOUS REVENUE							
94-36-100	INTEREST	359.55	22,033.90	100.00	100.00	100.00	100.00
94-36-120	GBW FIRE DISTRICT	91,000.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		91,359.55	22,033.90	100.00	100.00	100.00	100.00
EXPENDITURES & REQUIREMENTS							
Category: 3							
94-40-315	EXPENDITURE RESERVE	.00	.00	.00	800.00	800.00	800.00
Total Category: 3:		.00	.00	.00	800.00	800.00	800.00
CAPITAL OUTLAY							
94-40-510	TENDER AND FIRE HALL	.00	.00	446,700.00	440,000.00	440,000.00	440,000.00
Total CAPITAL OUTLAY:		.00	.00	446,700.00	440,000.00	440,000.00	440,000.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	446,700.00	440,800.00	440,800.00	440,800.00
FIRE TRUCK RESERVE FUND Revenue Total:							
		131,969.05	24,528.56	1,700.00	800.00	800.00	800.00
FIRE TRUCK RESERVE FUND Expenditure Total:							
		.00	.00	446,700.00	440,800.00	440,800.00	440,800.00
Net Total FIRE TRUCK RESERVE FUND:							
		131,969.05	24,528.56	445,000.00-	440,000.00-	440,000.00-	440,000.00-

FIRE TRUCK RESERVE FUND REVENUE TOTAL	\$	800
BEGINNING FUND BALANCE	\$	440,000
TOTAL	\$	440,800

FIRE TRUCK RESERVE FUND EXPENDITURE TOTAL	\$	440,800
ENDING FUND BALANCE	\$	-
TOTAL	\$	440,800

Account Number	Account Title	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Budget	2014-15 Future year Proposed Budget	2014-15 Future year Approved Budget	2014-15 Future year Adopted Budget
CULVERT REPLACEMENT RESERVE							
MISCELLANEOUS REVENUE							
98-36-100	INTEREST	.00	3.09	20.00	10.00	10.00	10.00
98-36-120	TRANS FROM STREETS	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Total MISCELLANEOUS REVENUE:		.00	15,003.09	15,020.00	15,010.00	15,010.00	15,010.00
EXPENDITURES & REQUIREMENTS							
Category: 3							
98-40-315	EXPENDITURE RESERVE	.00	.00	30,000.00	30,017.00	30,017.00	30,017.00
Total Category: 3:		.00	.00	30,000.00	30,017.00	30,017.00	30,017.00
Total EXPENDITURES & REQUIREMENTS:		.00	.00	30,000.00	30,017.00	30,017.00	30,017.00
CULVERT REPLACEMENT RESERVE Revenue Total:		.00	15,003.09	15,020.00	15,010.00	15,010.00	15,010.00
CULVERT REPLACEMENT RESERVE Expenditure Total:		.00	.00	30,000.00	30,017.00	30,017.00	30,017.00
Net Total CULVERT REPLACEMENT RESERVE:		.00	15,003.09	14,980.00-	15,007.00-	15,007.00-	15,007.00-
Net Grand Totals:		1,536,148.36-	921,064.31	3,966,641.00-	4,080,161.04-	4,267,861.04-	4,227,861.04-

CULVERT REPLACEMENT RESERVE FUND REVENUE TOTAL	\$	15,010
BEGINNING FUND BALANCE	\$	15,007
TOTAL	\$	30,017

CULVERT REPLACEMENT RESERVE FUND EXPENDITURE TOTAL	\$	30,017
ENDING FUND BALANCE	\$	-
TOTAL	\$	30,017